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THE TAX BURDEN EFFECTS OF REPLACING THE LOCAL PROPERTY TAX AS A SOURCE OF SCHOOL FUNDING IN CALIFORNIA

PURSUANT TO
RESOLUTION CHAPTER 141
1975-76 REGULAR SESSION

JULY 22, 1977

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INTRODUCTION AND SUMMARY

This report responds to Resolution Chapter 141 (ACR 198), 1975-76 Regular Session, which directs the Legislative Analyst to determine the feasibility and fiscal impact of shifting school funding revenues from the property tax to alternative tax bases. As specified in the resolution, the fiscal impact of this major tax redistribution is to be determined for (1) individuals at various income levels, (2) banks and corporations, and (3) school districts.

REQUIRED ASSUMPTIONS

For purposes of analyzing and, where possible, quantifying the tax impacts and effects of shifting school funding revenues from the property tax, we have made the following basic assumptions:

1. Total replacement revenues required would be in the amount of those school revenues which are directly or indirectly tied to property values, (i.e., general purpose tax revenues plus state school apportionment aid).

2. Replacement school revenues would be distributed through uniform block grants which would (a) provide for complete equalization of redistributed revenues and (b) maintain total school spending at the current statewide level.

3. Replacement revenues would be generated from either of two alternative combinations of state General Fund taxes.

   a. Alternative 1. Increased income taxes and bank and corporation taxes; or

   b. Alternative 2. Increased sales taxes and bank and corporation taxes.

4. Replacement revenues would be apportioned to the respective alternative tax bases so as to maintain -- to the extent possible -- the current distribution of total state and local taxes among business and nonbusiness taxpayers.

These assumptions and the basic procedures required for their implementation are discussed in detail in Sections I and II. It should be stressed that the mechanisms which we have defined in this report are not intended to describe suggested options to the current school finance system or state revenue structure, but merely to provide a framework within which the fiscal effects of broad tax shifts can be isolated and analyzed.

DEVELOPMENT OF DATA AND IMPACT ESTIMATING CAPABILITIES

As a means of deriving the tax impact estimates needed in this analysis, we have developed a computer data file and automated procedures which permit, on a household-to-household basis, a simulation of the current and proposed tax systems. These data and procedures are described in Section III, along with the basic tax incidence assumptions on which they are based. The primary use of this simulation capability is to provide detailed and consistent estimates of the effects on nonbusiness taxpayers of complex tax law changes by category of taxpayer (i.e., taxpayers grouped according to marital status, age, ownership status, etc.) and by level of income.

Estimates developed from these procedures of the <u>current</u> distribution of major state and local taxes (i.e., income, sales and property taxes), both statewide and within selected counties, are summarized in Section III and presented in Appendix A. The results of separate

simulations of the two alternative replacement revenue mechanisms are presented in Appendices B and C and summarized and discussed in Sections IV and V.

GENERAL FINDINGS

The principal results of this study are the detailed tax simulation estimates contained in the appendices to this report, which permit an extensive analysis of the impact on individual taxpayers of the assumed tax shifts. The use of these impact estimating procedures for purposes of this study also serves to demonstrate the function, potential use and limitations of the tax simulation capability.

Because of the largely hypothetical nature of the specific tax shifts assumed in this report, we have limited our conclusions to the following general observations which should apply, to some extent, to any proposed state General Fund replacement of local property taxes:

1. The fiscal effects on school districts would depend on (a) the level of replacement funding and (b) the distribution formula. The greatly simplified, full equalization mechanism we have assumed for this tax impact analysis would substantially alter the distribution of existing school revenues (and, thus, expenditures), while leaving the current level of statewide expenditures unchanged. Although it is unlikely that an acceptable proposal to increase substantially state funding of schools for purposes of compliance with Serrano v. Priest would result in expenditure shifts as dramatic as these, the tax impact effects within individual school districts should be considered in the context of any school expenditure changes which do occur.

2. The effects on the California business sector, as a whole, and on individual firms would depend on the source of replacement funding and the relative share of total additional state taxes borne by business. Even if the total business tax burden is not changed, individual firms would be impacted depending on the relationship of property values to corporate profits or taxable expenditures. For example, replacement funding from higher corporation taxes typically would decrease the net tax burden for capital intensive firms (e.g., manufacturers) and increase taxes for labor intensive organizations (e.g., services).

3. Depending on the source of replacement funding, the fiscal effect on individuals would depend on such factors as income, family size, ownership status, marital status, and age.

Effects by taxpayer category. If it is assumed renters benefit fully from the property tax reductions, it is estimated they would pay significantly lower total taxes, as a group, under any General Fund replacement mechanism. This is because renters, with lower-than-average incomes, currently bear a larger proportionate share of the residential property tax than they do of the income tax or sales and use taxes.

Homeowners, with generally higher incomes than renters, would pay substantially more total taxes if income taxes are used for replacement revenues. If higher sales taxes are to provide replacement funds, total taxes paid by homeowners would not change significantly because the percentage distribution of the sales tax burden, as it applies to most homeowners, is similar to that of the property tax.

(This would appear to be true across all age groups because, although it is probable that homeowners 62 and over typically spend less on taxable goods than younger homeowners with larger families, their net property tax payments also tend to be lower as a result of senior citizens' property tax assistance.)

Income level effects. Use of the highly progressive income tax for replacement revenues would shift substantial amounts of taxes (an estimated $650 million based on the assumptions in this report) from lower income taxpayers to those at the higher income levels. Substituting higher sales taxes for property taxes, on the other hand, would result in relatively minor shifts between income levels.

Regional effects. The total tax burden would generally be shifted from those counties and school districts with high average property values (and, consequently, with a larger proportionate share of the property tax relative to their share of the income or sales tax) to those with low property values.

4. Potential long-term economic effects would result from the impact of the tax shift on (a) aggregate consumer demand, (b) business investment and locational decisions and (c) the residential housing market.

Consumer spending. Although a shift in the tax burden for individuals from lower to higher income levels could increase total consumer spending, the effects on aggregate consumer demand and, consequently, on prices, employment, personal income, etc., are not expected to be significant, as the estimated potential consumption effects relative to total spending are not substantial.

Business investment. Assuming no initial change in total business taxes, the indeterminable long-term effects on the composition and level of business investment in California would depend on the extent individual firms (1) are required to pay higher or lower net taxes, (2) cannot shift increased taxes to consumers or labor, and (3) are likely to make intrastate or interstate locational or investment decision on the basis of their state and local tax liability.

Housing market effects. To the extent income taxes are used to provide replacement school revenues, the value of lower-priced homes (typically purchased by lower-income individuals whose income taxes would not increase significantly) could increase in the near term as a result of lower property taxes. This assumes that changes in school expenditures are not considered by home buyers to reflect an equivalent change in educational benefits.

I. SCHOOL DISTRICT REVENUE AND EXPENDITURE EFFECTS

A determination of the fiscal effect on school districts and on taxpayers of shifting from the property tax to alternative sources of school funds requires specific assumptions about the level and distribution of replacement funds. There are numerous, technically feasible alternatives to the existing school finance system which have been proposed for the purpose of meeting the equalization requirements of the Serrano v. Priest decision. Many of these alternatives, however, would continue to rely extensively on the local property tax as a source of revenue. Because the stated concern of Resolution Chapter 141 is with the effect of replacing the property tax as a source of school funding, we have assumed and narrowly defined a simplified state funded distribution mechanism as a substitute for those school revenues which are directly or indirectly determined on the basis of property value.

As indicated in the introduction to this report, the mechanism defined here is not intended as a suggested response to Serrano, but merely as a framework for the tax impact analysis which is assumed to be the primary concern of the resolution. Although the magnitude of the tax impact effects may differ, the general implications of this analysis should apply to any school or local government funding mechanism which includes the partial or complete replacement of property taxes with state General Fund revenues.

SCHOOL FINANCE ASSUMPTIONS

The following assumptions were used for purposes of this study in determining the level of necessary school district replacement revenues, the effect on property tax rates and the fiscal impact on individual districts:

1. Alternative funding is to involve full replacement of (a) current state basic and equalization aid, (b) local general purpose property tax levies, and (c) state subventions for the homeowners' and business inventory exemptions.

2. There is to be no change in the funding of existing categorical aid programs or tax levies for other than general purposes (e.g., capital outlay and debt service).

3. There is to be no net change in the level of school revenues or expenditures on a statewide basis.

4. Replacement revenues are to be distributed among individual school districts through uniform block grants per ADA, with separate grants for elementary, high school and unified districts. (To maintain the current level of statewide revenues, as specified in number 3, above, the amounts of these block grants have been determined based on the average level of estimated 1976-77 general purpose revenues in each of the three district categories: i.e., elementary--$1,138; high school--$1,455; and unified--$1,245.)

5. All assumed changes are to apply to the school finance system as it exists under current law, with no assumptions or projections regarding the effect of pending legislation.

IMPACT ON SCHOOL DISTRICTS

The effect of the assumptions outlined above is to reduce substantially the school tax rate and to alter the distribution of school district revenues and, hence, expenditures among individual districts.[1] Table 1 summarizes the fiscal impact on current school district revenues at the state level.

Table 1

Statewide Fiscal Impact on
School Tax Revenues and State Aid
(1976-77)

Property Tax Revenue Reduction	Amount (in millions)	Percent of Total
Levies[a]	$3,460	62%
State reimbursements	420	7
Total	$3,880	69%
State Aid Reduction		
Basic aid[b]	$ 560	10%
Equalization aid	1,155	21
Total	$1,715	31%
Total school revenues	$5,595	100%
General Purpose Property Tax Rate Reduction	$4.16	

a. Based on the general purpose tax rate: excludes county-wide tax levies and levies for community colleges, capital outlay and debt service.
b. Includes basic aid in equalization aid districts.

As shown in this table, total replacement revenues required would be approximately $5.6 billion in the 1976-77 fiscal year.

About $3.9 billion, or nearly 70 percent of this amount would represent a reduction in property tax revenues, resulting in a decrease in the tax rate averaging an estimated $4.16, statewide. This reduction would be about 70 percent of the $5.90 average tax rate levied for all school purposes and 37 percent of the $11.33 average tax rate levied by all levels of local government (i.e., schools, cities, counties and special districts).

Table 2 summarizes the effect for selected individual school districts on local revenues, state aid and general purpose tax rates.

As shown in this table, the tax rate and expenditure effects of complete equalization would vary dramatically from district to district. For the individual districts included in this comparison, the greatest loss of revenue per student is a reduction of over $1,300, or 51 percent, in the Beverly Hills Unified District. The largest increase, on the other hand, is in the Anaheim Union High School District, where revenues per student are up over $200, or nearly 17 percent. Concurrently, this district would realize a tax rate reduction of only $1.67 per $100 of assessed value, compared to a $5.84 tax rate decrease in the Piedmont City Unified District.

An analysis of the effect on taxpayers of a shift from the property tax to alternative funding sources depends on which tax bases are selected for this purpose and the allocation of replacement revenues among these tax bases. The replacement revenue sources and procedures we have assumed as a basis for this study are set forth in the following section.

Table 2

Assumed School Finance Alternative
Impact on Selected School Districts
1976-77 Fiscal Year

	Average Daily Attendance	Assessed Value Per ADA	Current Revenue Per ADA			Average Block Grant Per ADA	General Purpose Tax Rate Reduction	Revenue/Expenditure Impact		
			Local Taxes	State Aid	Total			Total (thousands)	Per ADA Amount	Per ADA Percent
Alameda County										
All Districts	215,149	$ 21,555	$ 966	$360	$1,326	$1,245	$4.48	$-17,427	$ -81	-6.1%
Emery Unified	633	130,518	2,405	125	2,530	1,245	1.84	-813	-1,285	-50.8
Newark Unified	9,209	12,982	665	598	1,263	1,245	5.13	-166	-18	-1.4
Oakland City Unified	54,996	24,317	1,177	201	1,378	1,245	4.84	-7,314	-133	-9.7
Piedmont City Unified	2,548	27,157	1,587	125	1,712	1,245	5.84	-1,190	-467	-27.3
Fresno County										
All Districts	113,580	16,894	651	502	1,153	1,243	3.85	10,222	90	7.8
Fresno City Unified	57,257	14,240	576	539	1,115	1,245	4.04	7,443	130	11.7
Fresno Colony Elementary	511	25,425	512	507	1,019	1,138	2.01	61	119	11.7
Madison Elementary	265	25,538	518	482	1,000	1,138	2.03	37	138	13.8
Sanger Unified	6,507	13,082	550	567	1,117	1,245	4.21	833	128	11.5
Los Angeles County										
All Districts	1,368,478	21,221	889	361	1,250	1,244	4.19	-8,211	-6	-.5
Baldwin Park Unified	12,285	6,901	260	842	1,102	1,245	3.77	1,757	143	13.0
Beverly Hills Unified	6,236	75,433	2,435	125	2,560	1,245	3.23	-8,200	-1,315	-51.4
Glendale Unified	24,815	25,217	991	165	1,156	1,245	3.93	2,209	89	7.7
Los Angeles Unified	590,258	23,333	979	262	1,241	1,245	4.20	2,361	4	.3
Orange County										
All Districts	408,202	20,400	861	377	1,238	1,248	4.22	4,082	10	.8
Anaheim Union High	27,470	44,093	737	510	1,247	1,455	1.67	5,714	208	16.7
Garden Grove Unified	50,735	11,450	465	683	1,148	1,245	4.06	4,921	97	8.5
Orange Unified	32,693	18,134	857	404	1,261	1,245	4.73	-523	-16	-1.3
Santa Ana Unified	28,800	27,509	976	195	1,171	1,245	3.55	2,131	74	6.3
San Diego County										
All Districts	338,908	18,973	778	396	1,174	1,244	4.10	23,724	70	6.0
Chula Vista Elementary	21,403	20,146	555	585	1,140	1,138	2.76	-43	-2	-.2
Grossmont Union High	24,120	38,628	825	562	1,387	1,455	2.14	1,640	68	4.9
San Diego City Unified	127,670	22,513	899	256	1,155	1,245	3.99	11,490	90	7.8
Sweetwater Union High	17,318	38,076	761	622	1,383	1,455	2.00	1,247	72	5.2
San Joaquin County										
All Districts	67,241	18,644	716	430	1,146	1,244	3.84	6,584	98	8.6
Lincoln Unified	6,207	14,935	615	540	1,155	1,245	4.12	559	90	7.8
Lodi Unified	12,733	19,959	758	330	1,088	1,245	3.80	1,999	157	14.4
Manteca Unified	8,961	14,810	570	519	1,089	1,245	3.85	1,398	156	14.3
Stockton City Unified	27,446	15,105	642	525	1,167	1,245	4.25	2,141	78	6.7
Santa Clara County										
All Districts	283,826	19,930	961	379	1,340	1,242	4.82	-27,815	-98	-7.3
Alum Rock Union Elementary	14,334	10,298	346	712	1,058	1,138	3.36	1,147	80	7.6
Cupertino Union Elementary	19,870	26,625	732	333	1,065	1,138	2.75	1,451	73	6.9
Morgan Hill Unified	7,108	18,545	942	375	1,317	1,245	5.08	-512	-72	-5.5
San Jose Unified	39,293	20,082	1,030	338	1,368	1,245	5.13	-4,833	-123	-9.0
Statewide	4,495,358	$ 20,746	$ 863	$382	$1,245	$1,245	$4.16	$ -0-	$ -0-	-0- %

II. REPLACEMENT REVENUES

There are a limited number of existing nonproperty tax bases which realistically could be expected to generate sufficient additional revenues to replace the property tax as the major source of school funding. For illustrative purposes, we have limited this analysis to an examination of the tax impacts of producing the necessary revenues from either of two alternative combinations of state General Fund taxes: (1) personal income taxes and corporation taxes (Alternative 1) and (2) sales taxes and corporation taxes (Alternative 2). Although school funding replacement revenues could be developed from any one or a combination of all three of these revenue sources, an analysis of the effects of these two alternatives should serve to demonstrate the direction and general magnitude of the tax burden shifts involved. (Two other possible sources of replacement revenue not discussed in this report are a statewide property tax and local income taxes: we have assumed that a statewide tax on property was not intended as an alternative to the locally-imposed property tax for purposes of the study required under Resolution Chapter 141; and it is not known whether school funding from a local income tax would meet equalization criteria under a broad interpretation of Serrano v. Priest.)

ASSUMPTIONS

Given a selection of alternative revenue sources, there still exists a wide range of possibilities with respect to (1) the allocation of replacement funds among these sources and (2) the means of increasing

revenues from each tax base. In order to limit the scope of this study, we have assumed the following:

1. Replacement revenues are to be allocated to businesses and to individual taxpayers in accordance with the estimated statewide distribution of the existing property tax burden among these two broad taxpayer groups. This will permit, at least in the short-run, the isolation of the effects on the business and nonbusiness sectors. To accomplish this, income taxes, under Alternative 1, or sales taxes paid by individuals, under Alternative 2, are to be increased to maintain the present aggregate level of taxes borne by individuals. For businesses, higher corporation taxes alone (Alternative 1) or a combination of higher sales taxes paid by business and increased corporation taxes (Alternative 2) are to be used to replace the business share of school property tax reductions.[2]

2. The necessary increases in the income, sales and corporation taxes are to be accomplished without basic changes to the underlying structure of these taxes (i.e., the existing deductions, exemptions, exclusions or marginal rates). For the sales and corporation taxes, this means additional revenues are to come from increases in the respective tax rates applicable to all taxpayers. In the case of the income tax, a surtax, or flat "piggyback" tax, is to be applied, resulting in proportional increases in the current tax liability of all taxpayers.

3. Induced state cost savings and revenue gains (i.e., decreases in property tax relief subventions and senior citizens' assistance and increases in income and corporation tax revenues) resulting from the

assumed reductions in local school levies are to be used as a partial offset to the total amount of estimated replacement revenues. Thus, a net increase in the total state and local tax burden is precluded.

PROCEDURES

As indicated in the preceding section, revenues of approximately $5.6 billion would have been needed in 1976-77 to replace fully the aggregate school district income currently tied to the property tax base. Net state replacement revenues would be equal to this figure less (1) state basic and equalization aid ($1.7 billion), (2) state reimbursements to school districts for the homeowners' and business inventory exemptions ($240 million), and (3) a portion of direct state property tax relief payments to senior citizens ($30 million). The remainder, or $3.5 billion, represents the shift in the net tax burden from local property taxes to state General Fund taxes.

Because, under current law, local property tax levies are allowed as business or nonbusiness itemized deductions for state income and corporation tax purposes, there would be, in effect, an automatic increase in these taxes totaling about $170 million following the assumed reduction in local school tax levies. Under Alternative 1, because income and corporation taxes are not deductible against themselves, additional state revenues needed would be equal to an estimated $3.3 billion (i.e., the $3.5 billion local/state tax shift less the $170 million induced state tax increase). Under Alternative 2, higher sales tax deductions would largely offset the effect of reduced property taxes on General Fund revenues. Thus, sufficient state tax increases

would be required to replace the full $3.5 billion net property tax loss.

State replacement revenues, as specified in the assumptions outlined above, are to be allocated to individual and business taxpayers on the basis of their respective shares of the existing net school property tax burden.[3] Accordingly, 51 percent of the state revenue augmentation, representing the residential portion (both owner- and renter-occupied) of the net property tax burden, is to be generated from additional income taxes or sales taxes paid by individuals, with the remainder to come from higher corporation taxes or combined increases in corporation taxes and sales taxes paid by business.[4]

III. ESTIMATED IMPACT OF CURRENT STATE AND LOCAL TAXES

An analysis of the effect of any program designed to redistribute the existing tax burden requires, as a starting point, estimates of the distribution among taxpayers of current taxes. Because such estimates (1) necessarily involve a choice among numerous alternative assumptions regarding the theoretical impact of various taxes and (2) must rely on limited data from a variety of sources, this section presents our assumptions and describes in some detail the data and estimating procedures which we have developed for use in this analysis.

TAX BURDEN ASSUMPTIONS

In analyzing the distribution of taxes, it is common to draw the distinction between the direct impact of a tax and its final incidence. Narrowly defined, the "impact" of a tax is on the taxpayer required under the law to pay the tax. "Incidence," on the other hand, describes the net effect of a tax after all "shifting" of the initial burden has occurred. In practice, the existing potential for isolating and quantifying the effects of tax shifting allow for estimates of the tax burden somewhere between the direct impact and final incidence. For example, the sales tax in California is statutorily imposed on retailers. However, it is generally assumed that, because the supply of most taxable goods is relatively variable, even in the short-run, retailers are able to restrict supply and to maintain prices at a level which allows for the shifting of most of the tax directly to consumers. Although the assumption that the consumer of taxable goods pays the entire sales tax does

not take into account all of the long-term economic effects of the imposition of the tax (e.g., on prices of nontaxable goods, wages, profits, etc.), it does permit estimates of the distribution of the sales tax which are more meaningful than if it is assumed, at the other extreme, that retail business bears the full burden.

Given the limitations of currently available data and in view of the lack of consensus among tax incidence theorists (especially with respect to the distributional effects of the property tax and the corporation tax), we have made the following assumptions for purposes of estimating the distribution of the burden of the four major state and local taxes: the state income tax, the state and local sales tax, the local property tax and the state bank and corporation tax. In developing these assumptions, we have attempted to define the burden of these taxes as near to the direct, or initial, impact as is meaningful and quantifiable, while taking into account the potential for short-run tax shifts.

State income taxes. It is assumed income taxes are borne entirely by the income taxpayer (over time, it is possible for income taxes to be shifted partially through the withholding of labor services and/or increased wage demands). The interaction of state and local taxes on federal income taxes (as a result of higher or lower federal itemized deductions) is not included in our basic tax burden estimates; however, federal tax interaction can become significant to the extent existing state and local taxes are substantially increased or reduced for taxpayers at higher income levels (who are subject to high federal marginal

tax rates), and should be considered in the analysis of highly progressive or regressive tax shift proposals.

State and local sales taxes. For purposes of developing impact estimates, we have assumed that sales taxes imposed on retailers are shifted forward to consumers of taxable goods. As indicated above, there is the potential for a portion of the burden to remain on retailers or, in the long-run, to be shifted backward to producers or labor.

Local property taxes. The property tax is clearly the most controversial of the major tax sources, insofar as the determination of the final burden of the tax is concerned. We have assumed the short-run impact of this tax to be as follows: residential property taxes are borne by homeowners and fully shifted to renters; and nonresidential property taxes are borne by landowners and business. Although these assumptions permit some quantification of the short-run distribution of the current property tax burden and the incidence effects of replacement by other revenue sources, they must be extensively qualified, especially over time:

1. A significant recent development in incidence theory suggests that at least a portion of the property tax might be appropriately considered as a uniform national tax on all capital.[5] Because owners of capital tend to be at higher income levels, it is expected the effect of this assumption generally would be to reduce or eliminate the "regressivity" of the distribution of property taxes as traditionally assumed and as shown in our figures.

2. It is probable some portion of taxes on commercial and industrial property, other than those on the land itself, is shifted, in part, forward to consumers and/or backward to labor through, respectively, higher prices and lower wages.

3. The extent to which landlords actually are able to shift the property tax burden to renters through higher rental payments depends on vacancy rates, tenant income and mobility, alternative housing and other factors affecting the supply of and demand for rental dwellings. For tax impact analysis purposes, we have effectively allocated all of the nonowner-occupant portion of the residential property tax to rented households in proportion to rent paid.

4. Because, to some extent, local property taxes fund services which provide compensating benefits to taxpayers, the incidence of these benefits should be considered in conjunction with tax burden analysis. However, although it may be possible to quantify changes in the distribution of expenditures accompanying changes in tax revenues (among individual school districts, for example), the lack of an obvious empirical link between expenditures and actual benefits precludes the incorporation of estimates of the incidence of taxpayer benefits directly into tax burden analysis.

State bank and corporation taxes. We have assumed that, in the short-run, corporation taxes are borne by corporate shareholders and/or by retained earnings. Although we are not able to quantify the effect on individual California taxpayers with corporate stock holdings, it

seems reasonable to expect that the short-run impact of the corporation tax is typically felt at the higher income levels. It is important to note, however, that a substantial portion of the tax is paid by non-resident shareholders.

Assumptions regarding the long-run incidence of the corporation tax are nearly as varied as those for the property tax, ranging from complete forward shifting to consumers, through higher prices, to complete shifting to all owners of capital (as capital flows into the noncorporate sector and rates of return are equalized).

DEVELOPMENT OF TAX IMPACT ESTIMATING PROCEDURES

Current data available from state and local tax agencies allow for fairly reliable estimates of the statewide distribution of the major taxes among broad taxpayer groups (e.g., business, homeowners and renters). However, consistent and comparable estimates of the tax burden by total income class (including tax exempt income) in conjunction with other taxpayer characteristics (e.g., age, marital status, ownership status, and geographic region) are not available directly from data collected by the tax administering agencies.

For the purposes of estimating the distribution of taxes currently paid by income class and the effects on this initial distribution of tax law changes, we have developed computerized procedures which simulate the impact on individual taxpayers of changes to the current state and local tax system. This simulation is based on a sample of approximately 120,000 individual California households (representing about 2 percent of all households in the state) from the 1970 Census of Population. Data

for each household on income, rent and home value have been updated to reflect changes from 1970 to 1976. Information which is necessary for estimates of tax impact but not available on the computer file (i.e., data on consumer expenditures and capital gains income) have been imputed to each household on the basis of income and family size relationships.[6]

An important step in the simulation process has been to control all aggregated values from this sample of individual households to known statewide and countywide totals (i.e., the total number of households, total income and total tax collections). Thus, in effect, major state and local tax collections have been "allocated" to an updated and expanded sample of California taxpayers. These procedures have been applied statewide and in seven counties for which both (1) detailed property tax data are available and (2) the sample of households is large enough to be statistically valid.[7] These counties are Alameda, Fresno, Orange, Los Angeles, San Diego, San Joaquin and Santa Clara. The simulation process is described briefly below for each of the major taxes which we have assumed to be borne directly by individuals.

1. Local property taxes. Gross property taxes have been computed for each owner-occupied household in the sample based on the updated home market value and the applicable statewide or countywide tax rate. The necessary adjustments have been made to full market values (at an assumed assessed value ratio of 20 percent) to provide for assessed values which can be reconciled to statewide and countywide

totals. In the case of renter-occupied households, statewide and countywide assessed value data for rented dwellings have been allocated to individual housing units based on the updated contract rental payment. As indicated above, this assumes full shifting of property taxes to renters.

Where applicable, the values of the current homeowners' property tax exemption, renters' $37 income tax credit and senior citizen homeowners' and renters' assistance have been computed and subtracted from the gross property tax calculation, resulting in an estimate of the net property tax liability.

2. State and local sales taxes. Taxable sales have been imputed to each sample household in the computer file based on the relationship of consumer expenditures on taxable goods to total family income and family size. These imputed values have been aggregated and a further proportional adjustment made to bring the results into agreement with current estimates of total taxable sales to resident individuals (about 60 percent of statewide sales).[8] Sales taxes are computed based on a combined 6 percent state and local sales tax rate.

3. State income taxes. Itemized deductions for each sample household have been developed based on computed sales taxes, property taxes, mortgage interest payments (based on the home purchase price and length of residency), imputed vehicle license fees and gasoline taxes (based, respectively, on state income tax statistics and consumer expenditure data) and a residual quantity representing miscellaneous itemized

deductions (derived from state income tax data). Adjusted gross income is computed by (a) subtracting from updated total family income the major nontaxable items (i.e., social security and welfare income) and (b) adding to the remainder taxable capital gains income, which has been imputed to the file in proportion to property income (rents, royalties and dividends). Income taxes are than computed for each household based on adjusted gross income, the larger of total itemized deductions or the standard deduction, the number of dependents and the marital status of the taxpayer.

At the state level, computed income taxes have been summed and reconciled to projections of total statewide collections for the 1976 income year through relatively minor adjustments to residual or "miscellaneous" itemized deductions. For individual counties, reconciliation to countywide totals, where necessary, has been accomplished through adjustment of total income for each household, reflecting a faster or slower income growth within the county relative to the statewide average growth rate.

Although the results are subject to a varying degree of estimating error, this tax simulation capability has significant advantages over illustrative tax impact comparisons, which are intended merely to demonstrate the effect of alternative tax programs on taxpayers with selected characteristics (e.g., a married homeowner, under 62 with two dependents). Principal advantages include:

1. A more accurate representation of "typical" taxpayers. The ability to reconcile the impact of a tax program on selected taxpayers

with aggregate statewide and regional fiscal data allows for some verification of the "reasonableness" of illustrative impact comparisons.

2. An estimate of the number and percentage of total taxpayers who will gain or lose as a result of a proposed change in tax law. (Because illustrative impact data are limited to estimates of tax impact for selected taxpayers, estimates of the distribution of taxpayers by category and income class cannot be derived directly from these data.) The simulation procedure also allows for an estimate of the distribution, by income class, taxpayer category and region, of the amounts and percentages of net tax reductions or increases provided by alternative programs.

3. A flexible capability to disaggregate and show impact comparisons by taxpayer characteristic, income class and geographic region. Because taxes have been simulated on individual taxpayer records, the format of the output from the proposed tax impact procedures is restricted only by the statistical limitations associated with the use of sample data, i.e., the more detailed the breakdown--either regionally, by taxpayer characteristics, and/or by income class--the greater the potential for sampling error. Standard tabulations of output by broad family income classes and by basic characteristics (e.g., age, marital status and family size) generally present no problem at the statewide level and for large counties. For smaller counties, the development of detailed data which are statistically valid is possible only to the extent other subject matter and/or income-level detail is foregone.

4. Enhanced capabilities for estimating the statewide cost and revenue effects of programs which have a complex impact on individual taxpayers (e.g., income tax increases combined with property tax "circuit-breaker" proposals).

5. The development of consistent and comparable impact data figures for alternative tax programs based on a single data base and estimating procedure.

It should be noted that this tax impact estimating procedure is not without significant limitations:

1. The 1970 census sample data on which the simulation process is based, although augmented and updated by current data and projections, cannot be expected to provide precise estimates of the distribution of the current tax burden or the effect of proposed tax law changes in 1976. The results of this procedure primarily are useful for (a) developing reasonable approximations of the distribution of existing taxes based on a specified set of assumptions and (b) providing consistent comparisons of the effects of alternative programs.

2. The limited sample size and lack of control totals preclude the use of this file and simulation procedure for developing aggregate tax impact estimates within school districts, cities, and small counties. In some cases, however, it is possible to illustrate the effect of a tax program within selected taxing jurisdictions at these levels by applying proposed tax rate or tax base changes effective within the area to data available from other sources or to countywide impact distributions.

3. Although the intermediate and long-term economic effects of tax law changes also are an important consideration in analyzing the effects of major tax programs, the many assumptions involved and the lack of data make it impracticable to attempt to incorporate such effects directly into tax impact analysis procedures. To the extent feasible, comparisons of direct tax impact can be further qualified with a general discussion and/or separate estimates of the magnitude and direction of possible secondary economic effects (i.e., changes in employment, prices, property values, etc.).

ESTIMATED DISTRIBUTION OF CURRENT TAXES

Appendix A contains detailed output from the impact simulation procedure which represents our estimates of the distribution of the initial impact of major state and local taxes imposed on individuals for the 1976 calendar year (1976-77 fiscal year for property taxes). These figures, which provide tax impact estimates at the state level and for selected counties, reflect the assumptions and are subject to the limitations of the data and estimating procedures outlined in the preceding discussion. Summary data for the state and each available county are shown in Tables 3 through 10. The terms included in the summary and appendix tables are explained briefly below.

1. Taxpayers consist of (a) families and (b) unmarried individuals 14 or over who are not related to other members of the household.

2. State income taxes are based on the current graduated tax rate structure, which provides for marginal tax rates increasing from 1 percent on taxable income below $2,000 ($4,000, if married) to

11 percent on that portion of income above $15,500 ($31,000, if married). Taxpayers with an adjusted gross income (AGI) not exceeding $5,000 if single and $10,000 if married are completely exempt from income taxation. The income tax figures shown do not include the minimum tax on preference income.

3. Sales taxes are based on a combined state and local sales tax rate of 6 percent. The additional 1/2 percent local tax rate levied in Alameda County by the Bay Area Rapid Transit district (BART) is not included in these data.

4. Property taxes are net of all state-provided property tax relief, i.e., the homeowners' and business inventory exemptions, the refundable renters' income tax credit, and senior citizen homeowner and renter assistance. In the case of rented dwellings, statewide and countywide property taxes on nonowner-occupied residential property are allocated according to rent paid.

5. Family income, which represents the combined income of all related members of a household, consists of income from all sources (including tax exempt items such as social security and welfare income) with the exception of capital gains income. (Imputed capital gains are used in the simulation process for purposes of computing adjusted gross income and income taxes.)

6. Owner-occupied households are those currently eligible to receive the homeowners' property tax exemption (including those occupied by welfare recipients).

7. Market value represents the selling price of an owner-occupied home, based on an assessed value ratio of approximately 20 percent. Because the effective ratio may differ significantly from 20 percent (the estimated statewide average) in each of the counties shown, average market value figures should be used primarily for comparative purposes and not considered to be precise estimates of actual selling prices.

8. Renter-occupied households are those homes for which some cash rent is paid. In some cases, these households include multiple renters.

9. The category of "other taxpayers" shown in the summary tables includes (a) occupants of nonowner-occupied households for which no cash rent is paid and (b) nonfamily members in renter- or owner-occupied homes for whom data on their share of rent or property taxes are not available.

As shown in Table 3, it is estimated there are approximately 8.2 million nonbusiness taxpayers in the state. Total major state and local taxes paid for 1976 (1976-77 property tax year) are estimated at $10.7 billion, of which 31 percent are income taxes, 43 percent are property taxes and 26 percent are sales taxes. Of the taxpayer groups identified, married homeowners under 62, representing about 32 percent of all taxpayers, paid the largest portion of major taxes, or nearly one-half the total. Tables 4 through 10 provide comparable data for selected counties.

Table 3

Statewide Summary
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	2,627.2	32.1%	$1,811.0	54.4%	$2,148.3	46.7%	$1,318.7	47.8%	$5,278.0	49.4%
Single	442.2	5.4	203.3	6.1	300.1	6.6	146.6	5.4	650.0	6.1
Total, under 62	3,069.4	37.5%	$2,014.3	60.5%	$2,448.4	53.3%	$1,465.3	53.2%	$5,928.0	55.5%
62 and Over:										
Married	492.2	6.0%	$ 303.6	9.1%	$ 313.8	6.8%	$ 184.7	6.7%	$ 802.1	7.5%
Single	312.6	3.8	112.6	3.4	113.4	2.5	75.3	2.7	301.3	2.8
Total, 62 and over	805.0	9.8%	$ 416.2	12.5%	$ 427.2	9.3%	$ 260.0	9.4%	$1,103.4	10.3%
Total homeowners	3,874.4	47.3%	$2,430.5	73.0%	$2,875.6	62.6%	$1,725.3	62.6%	$7,031.4	65.8%
Renters										
Under 62:										
Married	1,454.8	17.8%	$ 389.1	11.7%	$ 819.8	17.8%	$ 488.3	17.7%	$1,697.2	15.9%
Single	1,363.1	16.6	305.9	9.2	683.1	14.9	295.5	10.7	1,284.5	12.0
Total, under 62	2,817.9	34.4%	$ 695.0	20.9%	$1,502.9	32.7%	$ 783.8	28.4%	$2,981.7	27.9%
62 and Over:										
Married	178.7	2.2%	$ 48.8	1.5%	$ 92.2	2.0%	$ 51.9	1.9%	$ 192.9	1.8%
Single	435.8	5.3	67.9	2.0	154.6	3.4	74.4	2.7	296.9	2.8
Total, 62 and over	614.5	7.5%	$ 116.7	3.5%	$ 246.8	5.4%	$ 126.3	4.6%	$ 489.8	4.6%
Total renters	3,432.4	41.9%	$ 811.7	24.4%	$1,749.7	38.1%	$ 910.1	33.0%	$3,471.5	32.5%
Other	885.6	10.8%	$ 85.5	2.6%	$ -29.9	-.7%	$ 120.9	4.4%	$ 176.5	1.7%
All taxpayers	8,192.4	100.0%	$3,327.7	100.0%	$4,595.4	100.0%	$2,756.3	100.0%	$10,679.4	100.0%

Table 4

Alameda County
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	136.6	28.8%	$ 87.9	50.3%	$138.2	47.2%	$ 69.6	44.6%	$295.7	47.4%
Single	25.5	5.3	9.1	5.2	22.1	7.6	8.4	5.4	39.6	6.4
Total, under 62	162.1	34.1%	$ 97.0	55.5%	$160.3	54.8%	$ 78.0	50.0%	$335.3	53.8%
62 and Over:										
Married	26.2	5.5%	$ 16.4	9.4%	$ 23.0	7.9%	$ 10.6	6.8%	$ 50.0	8.0%
Single	18.3	3.9	7.6	4.3	10.0	3.4	4.8	3.0	22.4	3.6
Total, 62 and over	44.5	9.4%	$ 24.0	13.7%	$ 33.0	11.3%	$ 15.4	9.8%	$ 72.4	11.6%
Total homeowners	206.6	43.5%	$121.0	69.2%	$193.3	66.1%	$ 93.4	59.8%	$407.7	65.4%
Renters										
Under 62:										
Married	83.0	17.5%	$ 23.6	13.5%	$ 45.8	15.7%	$ 28.4	18.2%	$ 97.8	15.7%
Single	85.3	17.9	17.2	9.8	40.3	13.7	17.8	11.4	75.3	12.1
Total, under 62	168.3	35.4%	$ 40.8	23.3%	$ 86.1	29.4%	$ 46.2	29.6%	$173.1	27.8%
62 and Over:										
Married	9.9	2.1%	$ 2.8	1.6%	$ 5.2	1.8%	$ 3.2	2.0%	$ 11.2	1.8%
Single	28.0	5.9	4.2	2.4	9.8	3.5	4.9	3.2	18.9	3.0
Total, 62 and over	37.9	8.0%	$ 7.0	4.0%	$ 15.0	5.3%	$ 8.1	5.2%	$ 30.1	4.8%
Total renters	206.2	43.4%	$ 47.8	27.3%	$101.1	34.7%	$ 54.3	34.8%	$203.2	32.6%
Other	62.0	13.1%	$ 6.0	3.5%	$ -1.9	-.8%	$ 8.4	5.4%	$ 12.5	2.0%
All taxpayers	474.8	100.0%	$174.8	100.0%	$292.5	100.0%	$156.1	100.0%	$623.4	100.0%

Table 5

Fresno County
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	51.8	33.5%	$36.0	61.0%	$25.2	48.5%	$25.9	50.5%	$ 87.1	53.7%
Single	10.1	6.6	5.8	9.8	3.5	6.7	3.5	6.8	12.8	7.9
Total, under 62	61.9	40.1%	$41.8	70.8%	$28.7	55.2%	$29.4	57.3%	$ 99.9	61.6%
62 and Over:										
Married	12.2	7.9%	$ 4.4	7.5%	$ 3.6	6.9%	$ 3.9	7.6%	$ 11.9	7.3%
Single	8.1	5.2	1.3	2.2	1.2	2.3	1.6	3.1	4.1	2.5
Total, 62 and over	20.3	13.1%	$ 5.7	9.7%	$ 4.8	9.2%	$ 5.5	10.7%	$ 16.0	9.8%
Total homeowners	82.2	53.2%	$47.5	80.5%	$33.5	64.4%	$34.9	67.8%	$115.9	71.4%
Renters										
Under 62:										
Married	27.3	17.7%	$ 6.1	10.3%	$ 9.1	17.5%	$ 8.8	17.2%	$ 24.0	14.8%
Single	20.0	12.9	2.9	5.0	6.8	13.1	4.0	7.8	13.7	8.4
Total, under 62	47.3	30.6%	$ 9.0	15.3%	$15.9	30.6%	$12.8	25.0%	$ 37.7	23.2%
62 and Over:										
Married	3.2	2.1%	$ .4	.7%	$ .9	1.7%	$ .8	1.6%	$ 2.1	1.3%
Single	8.1	5.3	.9	1.5	1.9	3.7	1.2	2.2	4.0	2.5
Total, 62 and over	11.3	7.4%	$ 1.3	2.2%	$ 2.8	5.4%	$ 2.0	3.8%	$ 6.1	3.8%
Total renters	58.6	38.0%	$10.3	17.5%	$18.7	36.0%	$14.8	28.8%	$ 43.8	27.0%
Other	13.6	8.8%	$ 1.2	2.0%	$ -.2	-.4%	$ 1.7	3.4%	$ 2.7	1.6%
Total taxpayers	154.4	100.0%	$59.0	100.0%	$52.0	100.0%	$51.3	100.0%	$162.3	100.0%

Table 6

Los Angeles County
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayer		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	771.7	28.9%	$ 573.4	50.7%	$ 813.2	50.0%	$402.0	44.1%	$1,788.6	48.7%
Single	136.9	5.1	65.8	5.9	120.2	7.4	47.5	5.2	233.5	6.4
Total, under 62	908.6	34.0%	$ 639.2	56.6%	$ 933.4	57.4%	$449.5	49.3%	$2,022.1	55.1%
62 and Over:										
Married	138.0	5.2%	$ 84.4	7.5%	$ 114.7	7.1%	$ 54.1	5.9%	$ 253.2	6.9%
Single	91.6	3.4	40.9	3.5	47.4	2.9	23.5	2.6	111.3	3.0
Total, 62 and over	229.6	8.6%	$ 125.3	11.0%	$ 162.1	10.0%	$ 77.6	8.5%	$ 364.5	9.9%
Total homeowners	1,138.2	42.6%	$ 764.5	67.6%	$1,095.5	67.4%	$527.1	57.8%	$2,386.6	65.0%
Renters										
Under 62:										
Married	505.8	18.9%	$ 154.7	13.7%	$ 235.5	14.5%	$176.2	19.3%	$ 566.4	15.4%
Single	544.9	20.4	132.7	11.7	218.5	13.4	121.2	13.3	472.4	12.9
Total, under 62	1,050.7	39.3%	$ 287.4	25.4%	$ 454.0	27.9%	$297.4	32.6%	$1,038.8	28.3%
62 and Over:										
Married	77.1	2.9%	$ 23.8	2.1%	$ 33.7	2.1%	$ 22.7	2.5%	$ 80.2	2.2%
Single	186.2	7.0	28.0	2.5	51.8	3.2	31.9	3.5	111.7	3.0
Total, 62 and over	263.3	9.9%	$ 51.8	4.6%	$ 85.5	5.3%	$ 54.6	6.0%	$ 191.9	5.2%
Total renters	1,314.0	49.2%	$ 339.2	30.0%	$ 539.5	33.2%	$352.0	38.6%	$1,230.7	33.5%
Other	220.3	8.2%	$ 26.6	2.4%	$ -8.7	-.6%	$ 33.3	3.6%	$ 51.7	1.5%
All taxpayers	2,672.5	100.0%	$1,130.3	100.0%	$1,626.3	100.0%	$912.4	100.0%	$3,669.0	100.0%

Table 7

Orange County
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	265.8	44.8%	$182.6	64.4%	$227.5	56.2%	$141.4	60.2%	$551.5	59.7%
Single	32.4	5.5	16.4	5.7	24.5	6.0	12.1	5.3	53.0	5.8
Total, under 62	298.2	50.3%	$199.0	70.1%	$252.0	62.2%	$153.5	65.3%	$604.5	65.5%
62 and Over:										
Married	25.0	4.3%	$ 17.3	6.1%	$ 18.4	4.5%	$ 9.9	4.2%	$ 45.6	4.9%
Single	12.6	2.0	7.0	1.5	6.1	1.6	3.4	1.5	16.5	1.8
Total, 62 and over	37.6	6.3%	$ 24.3	8.6%	$ 24.5	6.1%	$ 13.3	5.7%	$ 62.1	6.7%
Total homeowners	335.8	56.6%	$223.3	78.7%	$276.5	68.3%	$166.8	71.0%	$666.6	72.2%
Renters										
Under 62:										
Married	110.4	18.6%	$ 31.2	11.0%	$ 73.2	18.1%	$ 38.7	16.5%	$143.1	15.5%
Single	76.0	12.8	19.2	6.8	45.8	11.3	17.4	7.4	82.4	8.9
Total, under 62	186.4	31.4%	$ 50.4	17.8%	$119.0	29.4%	$ 56.1	23.9%	$225.5	24.4%
62 and Over:										
Married	9.8	1.7%	$ 3.5	1.2%	$ 5.4	1.3%	$ 2.8	1.2%	$ 11.7	1.3%
Single	16.3	10.6	1.6	.6	6.2	1.6	2.7	1.1	10.5	1.1
Total, 62 and over	26.1	12.3%	$ 5.1	1.8%	$ 11.6	2.9%	$ 5.5	2.3%	$ 22.2	2.4%
Total renters	212.5	35.7%	$ 55.5	19.6%	$130.6	32.3%	$ 61.6	26.2%	$247.7	26.8%
Other	44.6	7.6%	$ 4.8	1.7%	$ -2.1	-.5%	$ 6.5	2.8%	$ 9.2	1.0%
All taxpayers	592.9	100.0%	$283.7	100.0%	$405.0	100.0%	$234.9	100.0%	$923.6	100.0%

Table 8

San Diego County
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	188.6	28.2%	$101.8	52.7%	$143.6	45.2%	$ 90.4	46.2%	$335.8	47.6%
Single	28.0	4.1	9.5	4.9	17.9	5.7	8.8	4.5	36.2	5.1
Total, under 62	216.6	32.3%	$111.3	57.6%	$161.5	50.9%	$ 99.2	50.7%	$372.0	52.7%
62 and Over:										
Married	37.1	5.5%	$ 20.3	10.5%	$ 24.7	7.8%	$ 13.8	7.1%	$ 58.8	8.3%
Single	22.7	3.4	8.3	4.3	8.5	2.7	5.4	2.7	22.2	3.2
Total, 62 and over	59.8	8.9%	$ 28.6	14.8%	$ 33.2	10.5%	$ 19.2	9.8%	$ 81.0	11.5%
Total homeowners	276.4	41.2%	$139.9	72.4%	$194.7	61.4%	$118.4	60.5%	$453.0	64.1%
Renters										
Under 62:										
Married	107.9	16.1%	$ 19.9	10.3%	$ 65.4	20.6%	$ 32.6	16.7%	$117.9	16.7%
Single	85.0	12.7	17.9	9.3	46.0	14.5	17.1	8.7	81.0	11.5
Total, under 62	192.9	28.8%	$ 37.8	19.6%	$111.4	35.1%	$ 49.7	25.4%	$198.9	28.2%
62 and Over:										
Married	11.2	1.7%	$ 3.1	1.6%	$ 6.3	2.0%	$ 3.0	1.5%	$ 12.4	1.8%
Single	26.7	4.0	3.7	1.9	11.1	3.5	4.7	2.4	19.5	2.7
Total, 62 and over	37.9	5.7%	$ 6.8	3.5%	$ 17.4	5.5%	$ 7.7	3.9%	$ 31.9	4.5%
Total renters	230.8	34.5%	$ 44.6	23.1%	$128.8	40.6%	$ 57.4	29.3%	$230.8	32.7%
Other	162.6	24.2%	$ 8.8	4.5%	$ -6.1	-2.0%	$ 19.7	10.1%	$ 22.4	3.2%
All taxpayers	669.8	100.0%	$193.3	100.0%	$317.4	100.0%	$195.5	100.0%	$706.2	100.0%

Table 9

San Joaquin County
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	38.5	33.7%	$25.5	60.7%	$17.8	50.1%	$19.2	50.7%	$ 62.5	54.2%
Single	7.3	6.4	2.9	6.9	2.3	6.5	2.3	6.0	7.5	6.5
Total, under 62	45.8	40.1%	$28.4	67.6%	$20.1	56.6%	$21.5	56.7%	$ 70.0	60.7%
62 and Over:										
Married	8.3	7.3%	$ 4.5	10.7%	$ 2.3	6.5%	$ 3.0	7.9%	$ 9.8	8.5%
Single	6.4	5.6	1.1	2.6	.9	2.5	1.4	3.7	3.4	2.9
Total, 62 and over	14.7	12.9%	$ 5.6	13.3%	$ 3.2	9.0%	$ 4.4	11.6%	$ 13.2	11.4%
Total homeowners	60.5	53.0%	$34.0	80.9%	$23.3	65.6%	$25.9	68.3%	$ 83.2	72.1%
Renters										
Under 62:										
Married	18.5	16.2%	$ 3.6	8.6%	$ 6.7	18.9%	$ 6.1	16.1%	$ 16.4	14.2%
Single	12.9	11.3	2.1	5.0	3.9	11.0	2.5	6.6	8.5	7.4
Total, under 62	31.4	27.5%	$ 5.7	13.6%	$10.6	29.9%	$ 8.6	22.7%	$ 24.9	21.6%
62 and Over:										
Married	2.0	1.8%	$ .6	1.4%	$ .6	1.7%	$ .6	1.6%	$ 1.8	1.6%
Single	7.8	6.8	.5	1.2	1.5	4.2	1.2	3.1	3.2	2.7
Total, 62 and over	9.8	8.6%	$ 1.1	2.6%	$ 2.1	5.9%	$ 1.8	4.7%	$ 5.0	4.3%
Total renters	41.2	36.1%	$ 6.8	16.2%	$12.7	35.8%	$10.4	27.4%	$ 29.9	25.9%
Other	12.4	10.9%	$ 1.2	2.9%	$ -.5	-1.4%	$ 1.6	4.3%	$ 2.3	2.0%
All taxpayers	114.1	100.0%	$42.0	100.0%	$35.5	100.0%	$37.9	100.0%	$115.4	100.0%

Table 10

Santa Clara County
Estimated Initial Impact of Major State and Local Taxes
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Income Taxes		Property Taxes		Sales Taxes		Total Major Taxes	
Homeowners	Number (thousands)	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Under 62:										
Married	177.8	40.7%	$136.0	62.3%	$182.0	58.0%	$ 96.9	56.7%	$414.9	59.0%
Single	23.6	5.4	10.2	4.7	20.5	6.6	8.4	4.9	39.1	5.6
Total, under 62	201.4	46.1%	$146.2	67.0%	$202.5	64.6%	$105.3	61.6%	$454.0	64.6%
62 and Over:										
Married	20.7	4.7%	$ 10.7	4.9%	$ 16.6	5.3%	$ 8.2	4.8%	$ 35.5	5.1%
Single	12.3	2.9	6.7	3.1	6.4	2.0	3.5	2.0	16.6	2.3
Total, 62 and over	33.0	7.6%	$ 17.4	8.0%	$ 23.0	7.3%	$ 11.7	6.8%	$ 52.1	7.4%
Total homeowners	234.4	53.7%	$163.6	75.0%	$225.5	71.9%	$117.0	68.4%	$506.1	72.0%
Renters										
Under 62:										
Married	76.0	17.4%	$ 25.4	11.6%	$ 46.5	14.8%	$ 28.0	16.4%	$ 99.9	14.2%
Single	61.1	14.0	16.7	7.7	34.3	11.0	14.7	8.6	65.7	9.4
Total, under 62	137.1	31.4%	$ 42.1	19.3%	$ 80.8	25.8%	$ 42.7	25.0%	$165.6	23.6%
62 and Over:										
Married	6.5	1.5%	$ 2.1	1.0%	$ 3.5	1.1%	$ 2.0	1.2%	$ 7.6	1.1%
Single	12.9	2.9	4.2	1.9	5.4	1.7	2.7	1.5	12.3	1.7
Total, 62 and over	19.4	4.4%	$ 6.3	2.9%	$ 8.9	2.8%	$ 4.7	2.7%	$ 19.9	2.8%
Total renters	156.5	35.8%	$ 48.4	22.2%	$ 89.7	28.6%	$ 47.4	27.7%	$185.5	26.4%
Other	45.8	10.5%	$ 6.2	2.8%	$ -1.6	-.5%	$ 6.6	3.9%	$ 11.2	1.6%
All taxpayers	436.7	100.0%	$218.2	100.0%	$313.6	100.0%	$171.0	100.0%	$702.8	100.0%

IV. ALTERNATIVE 1:

INCREASED STATE INCOME TAXES AND CORPORATION TAXES

Replacement of that portion of school property tax revenues estimated to be paid by individual, nonbusiness taxpayers (about $1,740 million in 1976-77) would require a statewide income tax surtax of approximately 49 percent. Thus, the impact on nonbusiness taxpayers of this assumed shift in the tax burden is the result of the combined effect of a $4.16 decrease in the local property tax rate and the 49 percent increase in state income taxes.

Business taxpayers, on the other hand, would be required to pay a total of approximately $1,715 million more in bank and corporation taxes based on a 20 percent general corporation tax rate, or more than double the current 9 percent rate (banks and financial institutions currently are subject to a rate which is a maximum of four percentage points above the current general rate; it is assumed this differential, which is in lieu of specified other state and local taxes, also would be added to the increased general rate[9]).

STATEWIDE IMPACT

By design, this alternative results in no statewide shift in the distribution of taxes paid between the business and nonbusiness sectors. However, there is a potential for substantial shifts within each of these two basic taxpayer categories.

Business. In the short-run, the effect on individual corporations depends primarily on the relationship of (1) corporate income allocable to California and (2) taxable real property (land, structures, and capital equipment) and personal property (largely business inventories) located within California: the higher taxable business income relative to taxable property values, the greater the potential for a net tax increase. In very general terms, it is probable there would be a significant direct tax shift from capital intensive to labor intensive firms (for example, from manufacturing to service organizations).

Over a longer period, the tax burden effects on different types of business should be considered in conjunction with changes (1) in property values due to the effect of property tax reductions and (2) in after-tax earnings as affected by business investment and consumer spending decisions resulting directly or indirectly from the tax changes. Because of the complexity of these relationships, however, it is not possible to generalize with respect to the effect over time of the assumed tax law changes on the composition or level of business investment in California.

Individual taxpayers. Within the category of nonbusiness taxpayers, there would be significant tax burden shifts between individuals reflecting differences in such factors as income, ownership status, age, marital status, family size and geographic region. Because the computerized simulation procedures discussed in the preceding section allow for estimates of the distribution of the direct impact of major taxes by a

relatively large number of taxpayer characteristics, we have found it is necessary to limit the categories for which such estimates are shown to permit a manageable and meaningful general presentation of these data. Accordingly, estimates of the effects of the assumed tax shifts, statewide and by county, are isolated for (1) homeowners and renters, (2) married and single taxpayers, and (3) taxpayers under 62 and those 62 and over.

Table 11 provides a summary at the statewide level of our estimates of the combined effect of a $4.16 property tax rate reduction and a 49 percent state income tax surtax. Detailed results from the impact simulation procedures are included in Appendix B and show the tax impact effects of Alternative 1, both statewide and within selected counties, by income class and taxpayer category.

As shown in Table 11, for all taxpayers in the state the net major state and local tax burden of $10.7 billion would remain essentially unchanged (the $8.6 million revenue loss represents a reduction of less than one-tenth of one percent of the total). However, under this alternative, taxes are substantially shifted between taxpayer categories, with all renters receiving a total tax reduction of nearly $290 million, or about 8 percent of their current liability. (Again, this assumes that renters will benefit to the full extent of the school property tax reductions.) This substantial reduction results from the fact that renters typically are at the lower income levels and, consequently, are less likely to be affected by the income tax surtax. Conversely, over one-third of

Table 11

Alternative 1
(state income and corporation taxes)
Estimated Statewide Fiscal Impact
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Total Current Taxes[a]		Total Proposed Taxes[b]		Net Tax Change	
Homeowners	Total (thousands)	Percent With Tax Increase	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Over Current
Under 62:								
Married	2,627.2	41.4%	$ 5,277.9	49.4%	$ 5,457.2	51.1%	$ 179.3	3.4%
Single	442.2	30.8	650.0	6.1	649.4	6.1	-.6	-.1
Total, under 62	3,069.4	39.9%	$ 5,927.9	55.5%	$ 6,106.6	57.2%	$ 178.7	3.0%
62 and Over:								
Married	492.4	24.4%	$ 802.1	7.5%	$ 845.3	7.9%	$ 43.2	5.4%
Single	312.6	17.6	301.3	2.8	318.8	3.0	17.5	5.8
Total, 62 and over	805.0	21.8%	$ 1,103.4	10.3%	$ 1,164.1	10.9%	$ 60.7	5.5%
Total homeowners	3,874.4	36.1%	$ 7,031.3	65.8%	$ 7,270.7	68.1%	$ 239.4	3.4%
Renters								
Under 62:								
Married	1,454.8	15.5%	$ 1,697.2	15.9%	$ 1,571.2	14.7%	$-126.0	-7.4%
Single	1,363.1	15.9	1,284.4	12.0	1,170.0	11.0	-114.4	-8.9
Total, under 62	2,817.9	15.7%	$ 2,981.6	27.9%	$2,741.2	25.7%	$-240.4	-8.1%
62 and Over:								
Married	178.7	13.1%	$ 192.9	1.8%	$ 180.3	1.7%	$ -12.6	-6.5%
Single	435.8	8.3	296.9	2.8	260.7	2.4	-36.2	-12.2
Total, 62 and over	614.5	9.7%	$ 489.8	4.6%	$ 441.0	4.1%	$ -48.8	-10.0%
Total renters	3,432.4	14.6%	$ 3,471.4	32.5%	$ 3,182.2	29.8%	$-289.2	-8.3%
Other	885.6	28.6%	$ 176.7	1.7%	$ 217.9	2.1%	$ 41.2	23.3%
All taxpayers	8,192.4	26.3%	$10,679.4	100.0%	$10,670.8	100.0%	$ -8.6	-.1%

a. Current taxes are sum of (1) state income taxes, (2) state and local sales taxes (based on 6 percent tax rate) and (3) local property taxes net of homeowners' and renters' property tax relief (based on $11.47 tax rate and 20 percent assessed value ratio).

b. Proposed taxes reflect (1) $4.16 property tax rate reduction, (2) 49 percent income tax surtax, and (3) income tax interaction due to reduced property taxes.

all homeowners--who generally have above-average incomes--would pay increased taxes. The net tax burden for homeowners is estimated to increase by nearly $240 million, or 3.4 percent of total major taxes currently paid by this taxpayer group.

Table 12 illustrates, for married homeowners under 62, the average impact by type of tax and by family income category. As shown in this table, married homeowners with an income of less than $10,000 would receive the full benefit of the $4.16 property tax rate reduction (averaging, in this case, about $200), as there would be no increased income tax liability below this income level. As incomes rise, the 49 percent income tax surtax provides an increasing offset to property tax decreases until higher income taxes exceed lower property taxes between $20,000 and $25,000 of income. Above $75,000 of income, the average net tax increase for married homeowners under 62 is estimated at nearly $3,400. (The interaction with the federal income tax because of higher itemized deductions would effectively reduce this increase by about 50 percent.)

Table 13 presents data which show a similar effect for single renters under 62, with renters below $5,000 averaging a tax reduction of nearly $170 and those above $50,000 paying over $2,800 in increased net taxes. Primarily because of the more progressive income tax structure applicable to single taxpayers, the break-even point for single renters is significantly below that for married homeowners, with those over $15,000 of income generally paying higher net taxes.

Table 12

Alternative 1
(state income and corporation taxes)
Estimated Impact by Income Class
Married Homeowners Under 62

Total Family Income	Homeowners (Percentile Distribution)	Average Home Value	Average Current Taxes[a]			Average Proposed Taxes[b]			Average Tax Change	
			Property Tax	Income Tax	Total	Property Tax	Income Tax	Total	Amount	Percent
Under $10,000	7.7%	$34,575	$ 552	$ -0-	$ 552	$ 351	$ -0-	$ 351	$ -201	-36.4%
$10,000 - 15,000	27.2	35,091	598	117	715	381	182	563	-152	-21.3
15,000 - 20,000	51.7	39,090	689	272	961	439	422	861	-100	-10.4
20,000 - 25,000	71.1	44,038	801	505	1,306	511	777	1,288	-18	-1.4
25,000 - 30,000	83.2	49,989	937	807	1,744	597	1,240	1,837	93	5.3
30,000 - 50,000	96.3	61,430	1,198	1,588	2,786	763	2,429	3,192	406	14.6
50,000 - 75,000	98.8	80,082	1,623	4,012	5,635	1,034	6,075	7,109	1,474	26.2
75,000 and over	100.0	94,419	1,949	8,139	10,088	1,242	12,243	13,485	3,397	33.7

a. Current property taxes are net of the homeowners' exemption and are based on $11.47 tax rate and 20 percent assessed value ratio; current income taxes do not include tax on preference income.
b. Proposed taxes reflect (1) $4.16 property tax rate reduction, (2) 49 percent income tax surtax, and (3) income tax interaction due to reduced property taxes.

Table 13

Alternative 1
(state income and corporation taxes)
Impact by Income Class
Single Renters Under 62

Total Family Income	Renters (Percentile Distribution)	Average Monthly Rent	Average Current Taxes[a]			Average Proposed Taxes[b]			Average Tax Change	
			Property Tax	Income Tax	Total	Property Tax	Income Tax	Total	Amount	Percent
Under $ 5,000	34.8%	$150	$ 436	$ -0-	$ 436	$267	$ -0-	$ 267	$ -169	-38.9%
$ 5,000 - 7,500	54.5	161	468	82	550	286	121	407	-143	-26.0
7,500 - 10,000	70.3	175	508	173	681	311	258	569	-112	-16.4
10,000 - 15,000	89.3	192	561	338	899	341	503	844	-55	-6.1
15,000 - 20,000	95.7	209	615	697	1,312	376	1,039	1,415	103	7.9
20,000 - 25,000	97.8	222	654	1,198	1,852	403	1,785	2,188	336	18.1
25,000 - 30,000	98.9	255	759	1,693	2,452	470	2,522	2,992	540	22.0
30,000 - 50,000	99.7	275	819	2,805	3,624	509	4,180	4,689	1,065	29.4
50,000 and over	100.0	337	1,006	6,517	7,523	631	9,710	10,341	2,818	37.5

a. Current property taxes are (1) allocated based on rent, (2) are net of the renters' credit and (3) are based on an $11.47 tax rate; current income taxes do not include tax on preference income.
b. Proposed taxes reflect (1) $4.16 property tax rate reduction, (2) 49 percent income tax surtax, and (3) income tax interaction due to reduced property taxes.

Table B-1 of Appendix B provides estimates within each income category of the number of all taxpayers with a net tax increase and the number with a tax decrease. This table also shows the total and average amount of the tax increase or decrease. It is estimated that, under Alternative 1, taxes of over $800 million would be shifted from about 6 million typically lower income taxpayers to 2.2 million middle or higher income taxpayers. The net shift in taxes from taxpayers with incomes below $25,000 to those above this amount is estimated at about $650 million. The magnitude of this figure is an indication of the high degree of progressivity provided by the current state income tax structure relative to that which results from the residential property tax.

FISCAL IMPACT WITHIN COUNTIES

Below the state level, the impact of this alternative on individual taxpayers would differ from the average statewide impact largely to the extent average school property tax reductions, relative to average incomes, vary from the statewide average.

Table 14 summarizes the effects in selected counties and compares these to the statewide average. As shown in this table, the total net tax burden would increase significantly in Fresno and San Joaquin Counties (by 6.7 percent and 7.2 percent, respectively). This primarily reflects the relatively low average residential property values in these counties (for 1976, estimated average home values of $28,500 in Fresno County and $27,100 in San Joaquin County compare with a statewide average

Table 14

Alternative 1
(state income and corporation taxes)
Estimated Fiscal Impact in Selected Counties
1976 Calendar Year

	All Taxpayers (thousands)	Property Tax Rate: Current Residential Rate	Property Tax Rate: School Tax Rate Reduction	Total Current Taxes[a]: Amount (millions)	Total Current Taxes[a]: Percent of Statewide	Total Proposed Taxes[b]: Amount (millions)	Total Proposed Taxes[b]: Percent of Statewide	Net Tax Change: Amount (millions)	Net Tax Change: Percent Over Current
Alameda	474.8	$13.37	$4.48	$ 623.5	5.8%	$ 612.9	5.7%	$-10.6	-1.7%
Fresno	154.4	10.99	3.85	162.3	1.5	173.1	1.6	10.8	6.7
Los Angeles	2,672.5	12.88	4.19	3,669.0	34.4	3,703.7	34.7	34.7	.9
Orange	592.9	9.47	4.22	923.6	8.6	888.3	8.3	-35.3	-3.8
San Diego	669.8	10.12	4.10	706.3	6.6	672.1	6.3	-34.1	-4.8
San Joaquin	114.1	11.09	3.84	115.5	1.1	123.7	1.2	8.3	7.2
Santa Clara	436.7	11.27	4.82	702.8	6.6	680.9	6.4	-21.9	-3.1
Selected county totals	5,115.2	$11.80	$4.25	$6,903.0	64.6%	$6,854.7	64.2%	$-48.1	-.7%
Statewide totals	8,192.4	$11.47	$4.16	$10,679.4	100.0%	$10,670.8	100.0%	$ -8.6	-.1%

a. Current taxes are sum of (1) state income taxes, (2) state and local sales taxes (based on 6 percent tax rate) and (3) local property taxes net of homeowners' and renters' property tax relief (based on applicable tax rate and 20 percent assessed value ratio).

b. Proposed taxes reflect (1) applicable school tax rate reduction, (2) 49 percent income tax surtax, and (3) income tax interaction due to reduced property taxes.

home value of $42,500). Thus, for many taxpayers, state income tax increases would more than offset property tax reductions. Conversely, significant decreases in the total individual tax burden are shown for Orange, San Diego and Santa Clara Counties, where property values are above average. (Estimated average 1976 home values in these counties are, respectively, $53,400, $45,200 and $52,700.)

Tables B-12 through B-32 in Appendix B provide a detailed breakdown by income level of the estimated impact of Alternative 1 within each of the counties included in Table 14. For example, Table B-13 shows that an estimated 28 percent of all homeowners in Alameda County would pay increased taxes averaging nearly $490.

V. ALTERNATIVE 2:

INCREASED STATE SALES TAXES AND CORPORATION TAXES

The use of the state sales and use tax to replace the estimated $1,740 million in school property taxes currently paid by individual taxpayers would require an increase in the state sales tax rate of about 3.8 percentage points, bringing the combined state and local tax rate to 9.8 percent. The impact on nonbusiness taxpayers, then, would reflect the effect of the $4.16 property tax rate reduction in combination with a 63 percent sales tax increase.

Business taxpayers also would be subject to the higher sales tax rate, which would raise about $1,440 million, or nearly 85 percent, of the $1,715 million in replacement taxes required from this sector. Under this assumed alternative, the remaining $275 million would be generated from an estimated two percentage point increase in the general corporation tax rate, for a total rate of 11 percent.

STATEWIDE IMPACT

Business. As under Alternative 1, this assumed mix of replacement revenues also is designed to preclude a statewide shift in the initial distribution of the tax burden between individual and business taxpayer categories. With respect to the corporation tax increase, individual business firms would be relatively impacted in generally the same manner as discussed under Alternative 1 (i.e., the net effect

would depend on the relationship of property value to profits), although not to the same extent. Higher sales taxes, on the other hand, would affect firms on the basis of the ratio of their taxable property value to the level of their expenditures on taxable commodities.

The net short-run effect of this alternative is less clear than that under Alternative 1 (where all business tax increases are to be generated from the corporation tax), as it is assumed that both the sales tax increases and property tax reductions would largely affect capital intensive firms (e.g., manufacturers and assemblers), with typically high property values and high levels of taxable expenditures.

Individuals. Table 15 summarizes our estimates of the net statewide effect on individuals of a $4.16 property tax rate reduction combined with a 3.8 cent increase in the state sales tax rate. (Appendix C provides detailed estimates of the fiscal effects of Alternative 2, as developed from the tax impact simulation procedures.)

As shown in this table, renters as a group would pay an estimated $125 million, or 5.7 percent, less in net state and local taxes. This compares to tax savings under Alternative 1 for this taxpayer category of $290 million, or about 8 percent. All homeowners, on the other hand, would pay slightly higher taxes under Alternative 2 (an increase of about $46 million, or less than 1 percent), compared to a $240 million, or 3.4 percent, increase under Alternative 1.

Table 15

Alternative 2
(state sales and corporation taxes)
Estimated Statewide Fiscal Impact
1976 Calendar Year
(dollar amounts in millions)

	Taxpayers		Total Current Taxes[a]		Total Proposed Taxes[b]		Net Tax Change	
Homeowners	Total (thousands)	Percent With Tax Increase	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent Over Current
Under 62:								
Married	2,627.2	64.4%	$ 5,277.9	49.4%	$ 5,329.6	49.9%	$ 51.7	1.0%
Single	442.2	45.2	650.0	6.1	634.2	6.0	-15.8	-2.4
Total, under 62	3,069.4	61.6%	$ 5,927.9	55.5%	$ 5,963.8	55.9%	$ 35.9	.7%
62 and Over:								
Married	492.4	63.9%	$ 802.1	7.5%	$ 805.4	7.5%	$ 3.4	.4%
Single	312.6	77.4	301.3	2.8	308.2	2.9	6.7	2.2
Total, 62 and over	805.0	69.1%	$ 1,103.4	10.3%	$ 1,113.6	10.4%	$ 10.1	.9%
Total homeowners	3,874.4	63.2%	$ 7,031.3	65.8%	$ 7,077.4	66.3%	$ 46.0	.7%
Renters								
Under 62:								
Married	1,454.8	46.7%	$ 1,697.2	15.9%	$ 1,683.0	15.8%	$-14.2	-.8%
Single	1,363.1	22.3	1,284.4	12.0	1,200.5	11.2	-83.9	-6.5
Total, under 62	2,817.9	34.9%	$ 2,981.6	27.9%	$ 2,883.5	27.0%	$-98.1	-3.3%
62 and Over:								
Married	178.7	39.9%	$ 2.9	1.8%	$ 188.5	1.8%	$ -4.4	-2.3%
Single	435.8	18.7	296.9	2.8	273.4	2.5	-23.5	-7.9
Total, 62 and over	614.5	24.8%	$ 489.8	4.6%	$ 461.9	4.3%	$ -27.9	-5.7%
Total renters	3,432.4	33.1%	$ 3,471.4	32.5%	$ 3,345.5	31.3%	$-125.9	-3.6%
Other	885.6	100.0%	$ 176.7	1.7%	$ 251.3	2.4%	$ 74.7	42.3%
All taxpayers	8,192.4	54.6%	$10,679.4	100.0%	$10,674.2	100.0%	$ -5.2	-.1%

a. Current taxes are sum of (1) state income taxes, (2) state and local sales taxes (based on 6 percent tax rate) and (3) local property taxes net of homeowners' and renters' property tax relief (based on $11.47 tax rate and 20 percent assessed value ratio).

b. Proposed taxes reflect (1) $4.16 property tax rate reduction, (2) 9.8 percent sales tax rate and (3) income tax interaction due to net effect of reduced property taxes and increased sales taxes.

Renters would realize aggregate net benefits under this alternative for essentially the same reason as under Alternative 1, i.e., (1) the replacement revenue (the sales tax, in this case) tends to be less concentrated at lower income levels than the property tax and (2) renters typically have lower-than-average incomes and, thus, pay a smaller share of the replacement revenue. The magnitude of the renter-to-homeowner tax shift is less under this alternative primarily because of the substantially greater progressivity of the income tax (it is estimated, renters currently pay about 24 percent of total income taxes, 33 percent of total nonbusiness sales taxes, and 38 percent of the total residential property tax).

Table 16 illustrates the impact by income level of Alternative 2 for married homeowners under 62. This table indicates that homeowners with incomes below $10,000 typically would realize a net benefit (averaging about $60) from replacing the school portion of the property tax with higher sales taxes. Above $10,000 of income, the net tax impact--although generally an increase--depends on the relationship from household-to-household of taxable consumption expenditures and home value. In general, because, for homeowners in the middle and upper income categories, the percentage distribution of the sales tax and the property tax are not substantially dissimilar (both are broad-based taxes with essentially proportional tax rates), the effects of replacing one with the other are not as fiscally significant nor as predictable as the impact of replacing either of these taxes with the state income tax.

Table 16

Alternative 2
(state sales and corporation taxes)
Estimated Impact by Income Class
Married Homeowners Under 62

Total Family Income	Homeowners (Percentile Distribution)	Average Home Value	Average Current Taxes[a]			Average Proposed Taxes[b]			Average Tax Change	
			Property Tax	Sales Tax	Total	Property Tax	Sales Tax	Total	Amount	Percent
Under $10,000	7.7%	$34,575	$ 552	$ 217	$ 769	$ 351	$ 358	$ 709	$-60	-7.8%
$10,000 - 15,000	27.2	35,091	598	354	952	381	579	960	8	.8
15,000 - 20,000	51.7	39,090	689	459	1,148	439	750	1,189	41	3.6
20,000 - 25,000	71.1	44,038	801	539	1,340	511	882	1,389	49	3.7
25,000 - 30,000	83.2	49,989	937	591	1,528	597	965	1,559	31	2.0
30,000 - 50,000	96.3	61,430	1,198	689	1,887	763	1,127	1,889	2	.1
50,000 - 75,000	98.8	80,082	1,623	918	2,541	1,034	1,500	2,535	-6	-.2
75,000 and over	100.0	94,419	1,949	1,187	3,136	1,242	1,939	3,176	40	1.3

a. Current property taxes are net of the homeowners' exemption and are based on $11.47 tax rate and 20 percent assessed value ratio; current income taxes do not include tax on preference income.
b. Proposed taxes reflect (1) $4.16 property tax rate reduction, (2) 9.8 percent sales tax rate, and (3) income tax interaction (included in sales tax) due to net effect of reduced property taxes and increased sales taxes.

Table 17 provides a similar comparison for single renters under 62. Single renters benefit, on the average, up to about $15,000 of income. Above this amount, sales tax increases exceed property tax reductions, and net tax burdens for renters increase. The effects shown in this table are substantially more pronounced than those for homeowners largely because rental payments (on the basis of which property taxes have been allocated to renters) tend to rise, in relation to income, at a significantly slower rate than homeowner property taxes. Thus, proportional property tax reductions for renters are less likely to offset sales tax increases at higher income levels.

Table C-1 in Appendix C provides a breakdown within income classes of net tax increases and decreases under Alternative 2. As this table shows, about 4.5 million taxpayers would pay higher taxes, totaling an estimated $385 million. These increases would be approximately offset by tax decreases realized by 3.7 million taxpayers. Less than $30 million of the total tax shift would represent a transfer of the tax burden from lower-income taxpayers to those at the upper income levels (above $25,000). This compares to a $650 million net shift to the higher income categories under Alternative 1.

Table 17

Alternative 2
(state sales and corporation taxes)
Fiscal Impact by Income Class
Single Renters Under 62

Total Family Income	Renters (Percentile Distribution)	Average Monthly Rent	Average Current Taxes[a]			Average Proposed Taxes[b]			Average Tax Change	
			Property Tax Equivalent	Sales Tax	Total	Property Tax	Sales Tax	Total	Amount	Percent
Under $5,000	34.8%	$150	$ 436	$104	$ 540	$267	$ 170	$ 437	$-103	-19.1%
$ 5,000 - 7,500	54.5	161	468	186	654	286	310	596	-58	-8.9
7,500 - 10,000	70.3	175	908	233	741	311	381	683	-58	-7.8
10,000 - 15,000	89.3	192	561	301	862	341	492	845	-17	-2.0
15,000 - 20,000	95.7	209	615	408	1,023	376	667	1,081	58	5.7
20,000 - 25,000	97.8	222	654	494	1,148	403	808	1,243	95	8.3
25,000 - 30,000	98.9	255	759	534	1,293	470	873	1,379	86	6.7
30,000 - 50,000	99.7	275	819	641	1,460	509	1,047	1,600	140	9.6
50,000 and over	100.0	337	1,006	923	1,929	631	1,509	2,205	276	14.3

a. Current property taxes are (1) allocated based on rent, (2) are net of the renters' credit and (3) are based on an $11.47 tax rate; current income taxes do not include tax on preference income.

b. Proposed taxes reflect (1) $4.16 property tax rate reduction, (2) 9.8 percent sales tax rate, and (3) income tax interaction (included in sales tax) due to net effect of reduced property taxes and increased sales taxes.

FISCAL IMPACT WITHIN COUNTIES

Table 18 summarizes our estimates of the impact within counties of replacing school property taxes with higher sales taxes. Similar to the effect under Alternative 1, taxpayers in Fresno and San Joaquin Counties would incur a significantly increased aggregate tax liability. Again, this appears to be due primarily to the generally lower-than-average property values in these counties, which reduce the effective benefits of the property tax rate reductions. Counties with higher property values (e.g., Orange, San Diego, and Santa Clara), on the other hand, realize significant tax reductions. (It is important to note, however, that these regional tax burden shifts do not reflect the redistribution of school expenditures. As shown in Table 2, school districts in Fresno and San Joaquin Counties would generally benefit from any substantial statewide equalization of school revenues.)

Tables C-3 through C-32 in Appendix C provide detailed estimates of the impact of Alternative 2, by income level and taxpayer category, for each of the seven counties included in Table 18.

Table 18

Alternative 2
(state sales and corporation taxes)
Estimated Fiscal Impact in Selected Counties
1976 Calendar Year

	All Taxpayers (thousands)	Proposed Tax Rate: Current Residential Rate	Proposed Tax Rate: School Tax Rate Reduction	Total Current Taxes[a]: Amount (millions)	Total Current Taxes[a]: Percent of Statewide	Total Property Taxes[b]: Amount (millions)	Total Property Taxes[b]: Percent of Statewide	Net Tax Change: Amount (millions)	Net Tax Change: Percent Over Current
Alameda	474.8	$13.37	$4.48	$ 623.5	5.8%	$ 619.9	5.8%	$ -3.6	-.6%
Fresno	154.4	10.99	3.85	162.3	1.5	174.9	1.6	12.6	7.8
Los Angeles	2,672.5	12.88	4.19	3,669.0	34.4	3,690.7	34.6	21.7	.6
Orange	592.9	9.47	4.22	923.6	8.6	886.9	8.3	-36.7	-4.0
San Diego	669.8	10.12	4.10	706.3	6.6	694.5	6.5	-11.8	-1.7
San Joaquin	114.1	11.09	3.84	115.5	1.1	125.9	1.2	10.4	9.0
Santa Clara	436.7	11.27	4.82	702.8	6.6	673.7	6.3	-29.1	-4.1
Selected county totals	5,115.2	$11.80	$4.25	$6,903.0	64.6%	$6,866.5	64.3%	$-36.5	-.5%
Statewide totals	8,192.4	$11.47	$4.16	$10,679.4	100.0%	$10,674.2	100.0%	$ -5.2	-.1%

a. Current taxes are sum of (1) state income taxes, (2) state and local sales taxes (based on 6 percent tax rate) and (3) local property taxes net of homeowners' and renters' property tax relief (based on applicable tax rate and 20 percent assessed value ratio).

b. Proposed taxes reflect (1) applicable school tax rate reduction, (2) 9.8 percent sales tax rate and (3) income tax interaction due to net effect of reduced property taxes and increased sales taxes.

VI. LONG-RUN ECONOMIC EFFECTS

To this point, our analysis of the fiscal effects of shifting school funding revenues from the property tax to alternative tax bases has been limited to the direct impact of the assumed tax burden shifts. Although "direct impact", as we have used it here, includes some short-run economic responses (e.g., reduced production of taxable goods to maintain the level of before-tax prices following a sales tax rate increase), it assumes no change in the overall level of capital investment or consumer spending and, thus, no effect on the general level of economic activity (i.e., total output, personal income, prices, employment etc.).

Because of the substantial uncertainty with respect to (1) the final incidence of the assumed tax burden changes and (2) the response of consumers, labor and business to these changes, we have made no attempt to quantify the long-run economic effects of shifts away from the property tax. The following general discussion is included to qualify our short-run fiscal analysis and to generalize, where possible, concerning secondary economic effects.

CONSUMER SPENDING

Because replacement revenues under either of the assumed alternatives are equal, by design, to school property tax reductions, there would be no net change in the aggregate state and local tax

burden. Under Alternative 1, however, where property taxes paid by individuals are replaced by increased income taxes, the level of after-tax (disposable) income and, consequently, consumer spending could increase for two reasons. First, a net increase in state and local taxes for higher income taxpayers results, in most cases, in increased itemized deductions on federal income tax returns and, consequently, in lower federal taxes and increased disposable income. (Ultimately, if federal taxes are raised to compensate for lower revenues, the effect of this state/federal interaction should be to shift part of the increase in taxes for California taxpayers to all taxpayers nationally.) Secondly, because lower-income individuals typically spend a larger portion of incremental changes in income than those at higher income levels, a shift in the tax burden from lower to higher income groups would be expected to result in some increase in total spending.

The combined effect of these factors would be to provide the potential for an increased level of consumer spending, or "aggregate consumer demand". Although any induced increase in the demand for goods and services due to the substitution of income taxes for property taxes could affect prices, wages, employment and personal income, empirical evidence which we have developed from an analysis of the direct tax impact effects by income level suggests that the impact on spending, and thus on other economic variables, would be minor relative to the magnitude of total consumer expenditures in California.[10]

BUSINESS INVESTMENT AND LOCATIONAL DECISIONS

A determination of the effects on business of a shift from a tax on property to a tax on profits and/or consumption would require a firm-to-firm analysis of the relationship of corporation profits or taxable expenditures to taxable property values. Given the results of such an analysis, the effects on the aggregate level and composition of business investment in California would depend on the extent to which:

1. Increased taxes could be avoided by shifting the tax forward to consumers or backward to labor. This largely would be a function of the strength (or "elasticity") of the demand for a firm's products and the supply and bargaining position of labor.

2. Higher business taxes that could not be shifted would affect decisions to invest or locate in California. It is likely that, in many cases, nontax considerations, such as transportation, and building and operating costs may be the determining factors in the investment or locational decisionmaking process.

3. Increased investment in firms with net tax reductions (e.g., manufacturing organizations under Alternative 1) would equal or offset the loss of investment in industries subject to higher net taxes. Thus, although the net level of investment in California might not be affected, there would be the potential for some alteration of the mix of business activity by industry type.

4. Business taxpayers would find it relatively advantageous (or less disadvantageous) to locate in school districts where there

were substantial school property tax rate reductions. It is not known to what extent variations in tax rate reductions ranging, typically, from $1.50 to $5.00 would affect intrastate locational and investment decisions.

These observations, of course, do not represent an exhaustive list of the possible responses of investors and managers to the assumed tax shifts, but they do serve to illustrate the complexities involved in attempting to predict or quantify the effects on business of major tax law changes.

HOUSING MARKET EFFECTS

If other factors are held constant, a reduction in property taxes is generally assumed to be at least partially "capitalized" into higher property values. That is, because the net return to property is effectively increased by a reduction in taxes, the selling price of the property tends to increase to reflect its higher "present value" as a capital asset at a given rate of return. However, in the case of the assumed tax shifts, the analysis is complicated by the imposition of increased income or sales taxes and changes from district to district in the level of school expenditures.

As indicated by our estimates of the impact of Alternative 2, the replacement of property taxes with sales taxes typically would not result in a substantially higher tax burden for those taxpayers with a net increase. However, for moderate and higher income taxpayers, increased income taxes under Alternative 1 would have the effect of significantly reducing their disposable income and, thus, their

effective "demand" for housing. Depending on the amount of the income tax increase, the capitalization effect of decreased property taxes on residential property values could be partially or fully offset by the impact of a drop in consumer demand for such property. At the same time, to the extent higher or lower school expenditures are perceived by home buyers to reflect a change in educational benefits provided within a school district, property values would rise or fall accordingly. In effect, changes in benefits would be capitalized into home values in the same manner as changes in property taxes.

The combined effect on property values of these three factors (i.e., decreased property taxes, higher state taxes and a shift in school expenditures) is unknown. However, if it is assumed that interdistrict differentials in the level of school expenditures generally would not be perceived as reflecting significant corresponding differentials in educational benefits, it is probable that some net increase in values would occur in the short-run with respect to lower priced homes and rental property, as consumers of this type of housing typically would not be subject to significant increases in income taxes.

Over the long-term, the effect of the tax shift on the value of residential property at all price levels is unknown. The direct and indirect effects on principal economic factors affecting both the supply and demand for housing (e.g., construction activity, population shifts, employment, wages and income) preclude conclusions with respect to the net impact on property values over time.

FOOTNOTES

1. All estimates of school district revenue and tax rate effects are based on the Department of Education 1976-77 first apportionment data file as processed by the department's school finance computer model. The results of this model reflect current law, as amended by Chapter 323, Statutes of 1976, (SB 1641).

2. For purposes of this analysis, it is assumed property tax reductions for noncorporate business (partnerships and proprietorships) would be replaced by higher corporation taxes under Alternative 1 or increased corporation taxes and sales taxes under Alternative 2. Alternatively, these replacement revenues could be produced from higher income taxes.

3. The net property tax burden for individuals, estimated at approximately $4.6 billion in 1976-77, or about 51 percent of all net property taxes of $9.1 billion, is defined as the gross tax imposed on improved residential property (about $5.6 billion) less (a) state subventions for the homeowners' exemption ($760 million), (b) direct assistance to senior citizen homeowners and renters ($100 million), and (c) refundable income tax credits provided all renters ($120 million). Net property taxes paid by business taxpayers, estimated to be approximately $4.5 billion in 1976-77, are equal to gross nonresidential taxes imposed on both locally- and state-assessed property ($4.9 billion) less state reimbursements for the 50 percent business inventory exemption ($390 million).

4. For purposes of computing the increased tax rates necessary to produce replacement revenues under each of the selected alternatives, we have used the 1976 calendar-year tax bases for the sales, income and corporation taxes. Because of differences in the time period and cash-flow considerations, estimates of 1976-77 fiscal-year collections of additional revenues would differ significantly from the figures we have shown.

5. Proponents of the "new view" of property tax incidence (see, for example, Henry J. Aaron, "Who Pays the Property Tax, A New View", The Brookings Institution, Washington, D.C., 1975) maintain that the average tax imposed on property nationally can be considered to be a uniform tax on all capital assets which cannot be "shifted". This follows if the aggregate supply of capital nationwide is assumed to be relatively fixed and, therefore, this "national tax" cannot be avoided by owners of capital. Under this view, interregional variations in tax rates can be shifted to labor and consumers, as it is assumed that capital is relatively mobile between regions.

6. Data sources used in updating the basic census file include (a) 1974 Annual Housing and 1975 Current Population Surveys conducted by the U.S. Bureau of the Census, (b) current population and personal income estimates developed by the state Department of Finance, (c) U.S. Department of Commerce price indicators for new and existing homes, and (d) rent indices available from the Bureau of Labor Statistics (BLS) and the Department of Housing and Urban Development (HUD). Data and relationships used for purposes of imputing information to the file were derived from the 1960-61 and 1972-73 BLS Consumer Expenditure Surveys and 1975 state income tax statistics available from the state Franchise Tax Board.

7. For purposes of a special legislative research project, assessed value data on the 1976-77 secured property tax roll in certain counties were compiled by the State Board of Equalization and summarized by property type (i.e., single and multiple family residential, rural, commercial and industrial). Residential property which received the homeowners' exemption also was separately identified. Although 12 counties were included in this study (Alameda, Fresno, Glenn, Los Angeles, Merced, Orange, Sacramento, San Diego, San Francisco, San Joaquin, Santa Clara, and Sonoma), tax impact simulation procedures could be applied only to seven of these because (a) four counties (Glenn, Merced, Sacramento and Sonoma) are not sufficiently large, in terms of population, to identify separately on the census file and (b) data for San Francisco lacked detail for homeowners.

8. According to the latest available estimates (derived from a 1972 study by the State Board of Equalization), individuals pay 61 percent of total sales and use taxes in California, state and local government--7 percent, tourists--2 percent, and business--30 percent.

9. The additional tax rate for banks and other financial institutions is computed annually based on the relationship of total personal property taxes paid by nonbank corporations and the total taxable income of these corporations. This computed rate would be lower than the rate established under current law (by about 36 percent under our assumptions) as a result of the effect of decreased school property tax rates on personal property taxes. However, the actual bank tax rate would decrease only to the extent the computed rate is reduced below the four percentage point maximum.

10. Estimates of the short-run consumption effects of Alternative 1 were developed for each income level based on (a) the simulated

aggregate net tax change (see Table B-1 of Appendix B), (b) the applicable federal marginal income tax rate and (c) estimates of the marginal propensity to consume (MPC). (Marginal propensity to consume factors were taken from Husby, Ralph D., "A Nonlinear Consumption Function Estimated From Time-Series and Cross-Section Data", Review of Economics and Statistics, 1971. No attempt was made to update these factors to reflect the effects of general price-level changes.) The results of this process indicated a total increase in consumption expenditures of approximately $100 million. This represents less than one-tenth of one percent of total disposable income for 1976 ($134.3 billion).

APPENDIX A

ESTIMATED CURRENT DISTRIBUTION OF MAJOR STATE AND LOCAL TAXES

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-1 CALIFORNIA -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	368592	20955.6	57	0	.0	0	185691	62074.0	334
1,000-2,000	293810	24300.6	83	0	.0	0	169703	55139.3	325
2,000-3,000	377267	39049.7	103	0	.0	0	243689	74633.6	306
3,000-4,000	418432	52212.4	125	0	.0	0	326428	107696.5	330
4,000-5,000	374116	54514.2	146	0	.0	0	287647	103921.1	361
5,000-6,000	352460	59863.0	170	133921	6867.1	51	299447	118738.1	397
6,000-7,000	363011	69711.1	192	146458	12745.8	87	313934	136944.3	436
7,000-8,000	342145	73599.3	215	121416	14636.5	121	317422	149684.7	472
8,000-9,000	349018	83293.1	239	135472	22138.5	163	316792	153787.8	485
9,000-10,000	303248	78870.5	260	110724	23022.4	208	279017	146848.6	526
10,000-12,500	837747	251027.3	300	732868	115046.9	157	799248	442042.4	553
12,500-15,000	764679	275761.2	361	719509	160151.5	223	743400	448436.5	603
15,000-17,500	672891	282301.9	420	652602	198988.7	305	664158	434466.2	654
17,500-20,000	532273	252395.4	474	516313	215617.2	418	527353	369344.0	700
20,000-25,000	776640	410988.2	529	762160	452982.0	594	772089	607103.7	786
25,000-30,000	440017	255845.2	581	434567	393741.8	906	437803	398500.7	910
30,000-40,000	357759	234159.9	654	352804	525721.7	1490	356283	386253.0	1084
40,000-50,000	120416	91134.8	757	119549	304970.2	2552	120170	158327.7	1317
50,000-75,000	95743	85777.8	896	95000	413423.1	4352	95374	145093.6	1521
75,000+	52154	60511.7	1159	51783	467650.2	9028	51170	96435.7	1884
TOTALS	8192418	2756272.9	336	5085146	3327703.6	654	7306818	4595471.5	629

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   (A) ASSUMES $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-2 CALIFORNIA -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	25668	719596.8	28000	6389.9	249	1635.5	64	0	.0	0
1,000-2,000	41168	1234767.2	29970	12366.2	300	3602.0	87	0	.0	0
2,000-3,000	64232	1802290.4	28073	13205.7	206	6816.0	106	0	.0	0
3,000-4,000	74524	2082927.2	27959	16338.3	219	9357.7	126	0	.0	0
4,000-5,000	85312	2607050.4	30563	24291.8	285	12483.0	146	0	.0	0
5,000-6,000	84320	2483620.8	29462	26570.5	315	14361.0	170	12028	505.0	42
6,000-7,000	80972	2461821.6	30393	31465.6	388	15569.4	192	10912	665.6	61
7,000-8,000	101680	3238557.6	31844	47475.2	467	22044.4	217	17112	1404.0	82
8,000-9,000	99820	3164852.0	31712	49297.3	494	24039.8	241	21328	2393.6	112
9,000-10,000	98084	3322456.0	33868	54380.8	554	25918.4	264	18228	2523.5	139
10,000-12,500	350052	12109344.0	34588	203489.4	581	107336.3	307	278752	28795.0	103
12,500-15,000	425568	15473637.6	36357	266772.7	627	156796.2	368	392212	65650.5	167
15,000-17,500	437100	16950527.2	38780	298047.2	682	186274.9	426	422840	106571.8	252
17,500-20,000	372496	15081326.4	40487	268461.7	721	178940.1	480	361212	130274.2	361
20,000-25,000	612312	27098439.2	44257	493814.9	806	326809.5	534	601400	326844.7	543
25,000-30,000	371752	18472800.8	49685	345834.0	930	217701.1	586	367040	312054.8	850
30,000-40,000	314340	18147400.0	57739	349989.1	1114	206677.8	658	310000	442047.6	1426
40,000-50,800	106640	7430253.6	69702	147740.1	1386	81069.3	761	105896	260705.8	2462
50,000-75,000	84072	6618772.8	78701	133812.5	1591	76048.0	904	83452	355935.4	4263
75,000+	44268	4161464.8	93938	85861.0	1938	51780.7	1169	44020	394114.0	8957
TOTALS	3874380	64661906.4	42500	2875603.9	742	1725261.1	445	3046432	2430485.5	798

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-3 CALIFORNIA -- ALL HOMEOWNERS: UNDER 62.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	13268	387624.0	29145	6166.5	464	898.9	68	0	.0	0
1,000-2,000	22816	723465.6	31731	11945.4	524	2112.1	93	0	.0	0
2,000-3,000	24676	747744.8	30273	12150.1	492	2804.4	114	0	.0	0
3,000-4,000	23932	822392.8	34410	13964.6	584	3182.4	133	0	.0	0
4,000-5,000	31744	1067888.0	33687	17997.6	568	4891.1	154	0	.0	0
5,000-6,000	36332	1130532.8	31144	18515.8	510	6526.7	180	8432	333.3	40
6,000-7,000	36828	1215720.8	33036	20294.4	551	7420.0	202	7440	447.3	60
7,000-8,000	55800	1821287.2	32640	30253.9	542	12625.0	226	11656	985.6	84
8,000-9,000	63116	2027920.8	32138	33538.7	532	15740.4	249	13020	1563.9	120
9,000-10,000	65472	2195023.2	33512	36818.1	562	17836.5	272	10788	1603.9	149
10,000-12,500	265484	9132128.8	34396	154592.8	582	83076.9	313	238824	23205.6	97
12,500-15,000	364684	13228617.6	36273	227870.5	625	136234.0	374	354392	57743.9	163
15,000-17,500	385888	14853910.4	38492	260598.7	675	166048.5	430	381796	94148.1	247
17,500-20,000	325872	13118976.8	40255	233153.3	715	158114.4	485	322896	112746.8	349
20,000-25,000	550932	24353128.8	44206	443649.3	805	295952.2	537	547708	289952.5	529
25,000-30,000	334552	16687176.0	49872	312647.6	934	197084.0	589	333560	277501.8	832
30,000-40,000	275776	16027124.0	58111	309458.0	1122	182707.4	662	275032	379395.8	1380
40,000-50,000	89404	6387364.0	71447	127460.8	1426	68656.6	768	89404	212943.6	2382
50,000-75,000	68448	5478692.0	80098	110996.0	1623	62702.0	917	68324	277645.6	4065
75,000+	34348	3215146.4	93736	66306.9	1933	40658.1	1185	34348	284060.8	8282
TOTALS	3069372	34621864.8	43859	2448379.0	798	1465271.6	477	2697620	2014278.5	747

1. PROPERTY TAX:
   - (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   - (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   - (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-4 CALIFORNIA -- ALL HOMEOWNERS : 62 AND OVER.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	12400	331972.8	26772	223.4	18	736.6	59	0	.0	0
1,000-2,000	18352	511301.6	27788	420.8	23	1489.9	81	0	.0	0
2,000-3,000	39556	1054545.6	26630	1055.6	27	4011.6	101	0	.0	0
3,000-4,000	50592	1260534.4	24912	2373.7	47	6175.3	122	0	.0	0
4,000-5,000	53568	1539162.4	28716	6294.2	117	7591.9	142	0	.0	0
5,000-6,000	47988	1353088.0	28189	8054.7	168	7834.3	163	3596	171.7	48
6,000-7,000	44144	1246100.8	28256	11171.2	253	8149.4	185	3472	218.3	62
7,000-8,000	45880	1417270.4	30877	17221.3	375	9419.4	205	5456	418.4	76
8,000-9,000	36704	1136931.2	30979	15758.6	429	8299.4	226	8308	829.7	100
9,000-10,000	32612	1127432.8	34584	17562.7	539	8081.9	248	7440	919.6	124
10,000-12,500	84568	2977215.2	35192	48896.6	578	24259.4	287	39928	5589.4	140
12,500-15,000	60884	2245020.0	36864	38902.2	639	20562.2	338	37820	7906.6	209
15,000-17,500	51212	2096616.8	40950	37448.5	731	20226.4	395	41044	12423.7	303
17,500-20,000	46624	1962349.6	42111	35308.4	758	20825.7	447	38316	17527.4	458
20,000-25,000	61380	2745310.4	44712	50165.6	817	30857.3	503	53692	36892.2	687
25,000-30,000	37200	1785624.8	48001	33186.4	892	20617.1	554	33480	34553.0	1031
30,000-40,000	38564	2120276.0	54929	40531.1	1050	23970.4	621	34968	62651.8	1790
40,000-50,000	17236	1042889.6	60633	20279.3	1179	12412.7	722	16492	47762.2	2895
50,000-75,000	15624	1140080.8	73082	22816.5	1463	13346.0	856	15128	78289.8	5185
75,000+	9920	946318.4	95588	19554.1	1975	11122.6	1123	9672	110053.2	11346
TOTALS	805008	30040041.6	37317	427224.9	531	259989.5	323	348812	416207.0	1193

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-5 CALIFORNIA -- MARRIED HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	9052	260201.6	28594	2417.4	266	605.9	67	0	.0	0
1,000-2,000	12896	448904.8	34799	5658.8	439	1236.9	96	0	.0	0
2,000-3,000	15872	508648.0	31990	5692.3	358	1830.2	115	0	.0	0
3,000-4,000	18228	612113.6	33633	5915.5	325	2384.2	131	0	.0	0
4,000-5,000	30752	1028431.2	33391	11489.6	373	4684.2	152	0	.0	0
5,000-6,000	41168	1203816.8	29219	12589.2	306	7201.6	175	0	.0	0
6,000-7,000	45880	1381087.2	30089	17689.8	385	8960.1	195	0	.0	0
7,000-8,000	64604	2025192.8	31350	29322.8	454	14237.5	220	0	.0	0
8,000-9,000	65348	2060012.0	31547	32005.8	490	16061.3	246	0	.0	0
9,000-10,000	67952	2222848.8	32689	35868.8	527	18226.6	268	372	29.4	74
10,000-12,500	263748	8990644.8	34094	150389.8	570	82161.1	312	202616	15307.8	76
12,500-15,000	355632	12800892.0	35998	219971.3	619	132393.5	372	328352	47408.1	144
15,000-17,500	386384	14875709.6	38498	260982.7	675	165927.5	429	374356	85443.5	228
17,500-20,000	330956	13329032.8	40269	236889.2	716	160189.5	484	323516	105655.6	327
20,000-25,000	557008	24525439.2	44031	446358.8	801	298862.1	537	548948	279254.5	509
25,000-30,000	347324	17313996.0	49853	324358.0	934	204097.5	588	343852	280384.0	815
30,000-40,000	291772	16902812.0	57926	326178.2	1118	192380.8	659	288672	396786.9	1374
40,000-50,000	97464	6851793.6	70275	136414.5	1399	74309.3	762	97092	232790.9	2397
50,000-75,000	76880	6063500.8	78849	122615.5	1594	69827.0	908	76632	319304.2	4168
75,000+	40672	3838717.6	94317	79235.1	1947	47791.8	1174	40424	352215.5	8718
TOTALS	3119592	37243795.2	43994	2462043.1	789	1503368.6	482	2624832	2114580.4	806

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-6 CALIFORNIA -- SINGLE HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	16616	459395.2	27674	3972.5	239	1029.6	62	0	.0	0
1,000-2,000	28272	785862.4	27769	6707.4	237	2365.1	84	0	.0	0
2,000-3,000	48360	1293642.4	26728	7513.4	155	4985.8	103	0	.0	0
3,000-4,000	56296	1470813.6	26125	10422.8	185	6973.5	124	0	.0	0
4,000-5,000	54560	1578619.2	28912	12802.2	234	7798.8	143	0	.0	0
5,000-6,000	43152	1279804.0	29625	13981.3	324	7159.4	166	12028	505.0	42
6,000-7,000	35092	1080734.4	30790	13775.8	392	6609.3	188	10912	665.6	61
7,000-8,000	37076	1213364.8	32705	18152.4	489	7806.9	210	17112	1404.0	82
8,000-9,000	34472	1104840.0	32024	17291.5	501	7978.5	231	21328	2393.6	112
9,000-10,000	30132	1099607.2	36532	18512.0	615	7691.8	256	17856	2494.1	139
10,000-12,500	86304	3118699.2	36138	53099.6	615	25175.2	292	76136	13487.2	177
12,500-15,000	69936	2672745.6	38237	46801.4	670	24402.7	349	63860	18242.4	285
15,000-17,500	50716	2074817.6	40923	37064.5	731	20347.4	401	48484	21128.3	436
17,500-20,000	41540	1752293.6	42224	31572.5	761	18750.6	452	37696	24618.6	653
20,000-25,000	55304	2573000.0	46528	47456.1	858	27947.4	505	52452	47590.2	906
25,000-30,000	24428	1158804.8	47492	21476.0	880	13603.6	558	23188	31670.8	1365
30,000-40,000	22568	1244588.0	55070	23810.9	1054	14297.0	633	21328	45260.7	2125
40,000-50,000	9176	578460.0	62876	11325.6	1231	6760.0	735	8804	27914.9	3172
50,000-75,000	7192	555272.0	77121	11197.0	1555	6221.0	864	6820	36631.2	5387
75,000+	3596	322747.2	89652	6625.9	1841	3988.9	1108	3596	41898.5	11638
TOTALS	754788	27418111.2	36325	413560.8	548	221892.5	294	421600	315905.1	749

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-7 CALIFORNIA -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	160023	23689923	148	62272.4	389	9450.8	59	0	.0	0
1,000-2,000	128535	18490467	144	47324.5	368	10877.4	85	0	.0	0
2,000-3,000	179457	25174656	140	65705.4	366	18915.4	105	0	.0	0
3,000-4,000	251904	34391907	137	94356.1	375	31775.4	126	0	.0	0
4,000-5,000	202335	29112870	144	83336.0	412	29952.7	148	0	.0	0
5,000-6,000	215127	32317020	150	93689.3	436	36912.0	172	74661	3863.0	52
6,000-7,000	232962	36820296	158	106638.6	458	45085.1	193	88560	7787.0	88
7,000-8,000	215742	35648721	165	103419.1	479	46572.6	216	81672	10400.6	127
8,000-9,000	216972	36330879	167	105289.5	485	52099.5	240	82410	14325.9	174
9,000-10,000	180933	31962165	177	93012.4	514	47020.7	260	68511	14990.9	219
10,000-12,500	449196	81987495	183	238626.9	531	132931.5	296	415740	73961.1	178
12,500-15,000	317832	62174286	196	181646.1	572	111885.2	352	306762	83971.6	274
15,000-17,500	227058	46687233	206	136765.3	602	92688.7	408	221277	86238.5	390
17,500-20,000	154857	34083915	220	100249.3	647	71339.5	461	150429	80995.6	539
20,000-25,000	159777	38365422	240	113400.4	710	81988.2	513	156333	120139.1	769
25,000-30,000	66051	17476086	265	51877.3	785	36980.1	559	65313	77960.2	1194
30,000-40,000	41943	12397047	296	36993.4	883	26605.4	635	41328	79436.9	1923
40,000-50,000	13530	4097253	303	12235.9	906	9887.0	732	13407	42464.1	3169
50,000-75,000	11439	4699830	411	14190.1	1245	9769.5	857	11316	53553.0	4739
75,000+	6765	2854953	422	8628.9	1269	7360.0	1082	6642	61593.2	9332
TOTALS	3432438	608762424	177	1749656.9	510	910096.7	265	1784361	811680.7	455

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-8 CALIFORNIA -- ALL RENTERS: UNDER 62.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	129396	19671759	152	56628.8	438	7770.7	60	0	.0	0
1,000-2,000	92127	14076243	153	40939.4	445	7884.0	86	0	.0	0
2,000-3,000	117834	17560464	149	$1172.6	434	12617.4	107	0	.0	0
3,000-4,000	148338	21970137	148	64233.8	433	19138.9	129	0	.0	0
4,000-5,000	136653	20616891	151	59986.8	439	20695.7	151	0	.0	0
5,000-6,000	164205	25358910	154	73630.0	448	28642.8	174	66051	3421.8	52
6,000-7,000	192495	30639177	159	88666.4	461	37655.4	196	79212	7045.4	89
7,000-8,000	183516	30633027	167	88809.0	484	39930.1	218	70971	9340.6	132
8,000-9,000	191142	32349246	169	93803.2	491	46225.0	242	70725	12758.9	180
9,000-10,000	158793	28445595	179	82837.4	522	41533.7	262	57072	12954.5	227
10,000-12,500	405408	74168139	183	215807.8	532	120561.4	297	386466	67686.7	175
12,500-15,000	290895	57277164	197	167385.1	575	102818.0	353	286344	77360.0	270
15,000-17,500	207501	42763533	206	125257.7	604	84993.5	410	205287	79692.5	388
17,500-20,000	140220	30645204	219	90085.1	643	64791.3	462	138990	73412.1	528
20,000-25,000	143295	34315401	239	101409.2	708	73842.6	515	141450	106395.1	752
25,000-30,000	57933	15457041	267	45896.0	793	32519.6	562	57810	68762.8	1190
30,000-40,000	34809	10309122	296	30765.0	884	22114.2	635	34563	64249.6	1857
40,000-50,000	9717	2894313	298	8633.7	890	7163.0	738	9717	29002.7	2990
50,000-75,000	8487	3492462	412	10546.4	1241	7325.7	862	8487	38227.8	4497
75,000+	5166	2106867	408	6357.6	1223	5596.4	1076	5166	44644.0	8585
TOTALS	2817930	514750695	183	1502851.0	533	783819.4	278	1618311	694954.5	429

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-9 CALIFORNIA -- ALL RENTERS : 62 AND OVER.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	30627	4018164	131	5643.6	184	1680.1	55	0	.0	0
1,000-2,000	36408	4414224	121	6385.1	175	2993.4	82	0	.0	0
2,000-3,000	61623	7614192	124	14532.8	236	6298.0	102	0	.0	0
3,000-4,000	103566	12421770	120	30122.3	291	12636.5	122	0	.0	0
4,000-5,000	65682	8495979	129	23349.2	355	9257.0	141	0	.0	0
5,000-6,000	50922	6958110	137	20059.3	394	8269.2	162	8610	441.2	51
6,000-7,000	40467	6181119	153	17972.2	444	7429.7	183	9348	741.6	80
7,000-8,000	32226	5015694	156	14610.1	454	6642.5	206	10701	1060.0	99
8,000-9,000	25830	3981633	154	11486.3	445	5874.5	228	11685	1567.0	134
9,000-10,000	22140	3516570	159	10175.0	460	5487.0	248	11439	2036.4	179
10,000-12,500	43788	7819356	179	22819.1	521	12370.1	282	29274	6274.4	214
12,500-15,000	26937	4897122	182	14261.0	530	9067.2	337	20418	6611.6	324
15,000-17,500	19557	3923700	201	11507.6	587	7695.2	393	15990	6546.0	409
17,500-20,000	14637	3438711	235	10164.2	696	6548.2	449	11439	7583.5	665
20,000-25,000	16482	4050021	246	11991.2	727	8145.6	494	14883	13744.0	922
25,000-30,000	8118	2019045	249	5981.3	738	4460.5	551	7503	9197.4	1226
30,000-40,000	7134	2087925	293	6228.4	877	4491.2	633	6765	15187.3	2233
40,000-50,000	3813	1202940	315	3602.2	948	2724.0	717	3690	13461.4	3638
50,000-75,000	2952	1207368	409	3643.7	1215	2443.8	815	2829	15325.2	5473
75,000+	1599	748086	468	2271.3	1420	1763.6	1102	1476	16949.2	11299
TOTALS	614508	94011729	153	246805.9	402	126277.3	205	166050	116726.2	703

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-10 CALIFORNIA -- MARRIED RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	24723	3843504	155	10283.1	416	1611.3	65	0	.0	0
1,000-2,000	19803	2929368	148	7971.1	403	1843.2	93	0	.0	0
2,000-3,000	32472	4889250	151	13593.7	418	3676.0	113	0	.0	0
3,000-4,000	44649	6628347	148	18615.7	417	6093.0	137	0	.0	0
4,000-5,000	57318	8692041	152	24984.1	436	8933.6	156	0	.0	0
5,000-6,000	76875	11553267	150	33404.4	434	13784.1	179	0	.0	0
6,000-7,000	93357	14097768	151	40653.4	435	18834.1	202	0	.0	0
7,000-8,000	95940	15370203	160	44505.3	464	21421.4	223	0	.0	0
8,000-9,000	110331	18238809	165	52795.3	479	27483.8	249	0	.0	0
9,000-10,080	96432	16688271	173	48488.4	503	25919.3	269	369	26.3	66
10,000-12,500	263097	47502846	181	138169.2	525	80545.6	306	238005	24109.7	101
12,500-15,000	210207	41189010	196	120296.3	572	75988.2	362	202950	39118.0	193
15,000-17,500	163467	33890928	207	99284.3	607	68011.5	416	159900	48216.7	302
17,500-20,000	117219	25824588	220	75931.3	648	54648.2	466	114021	49949.2	438
20,000-25,000	125952	30800553	245	91112.3	723	65328.5	518	123369	79535.7	645
25,000-30,000	49077	13155834	268	39070.1	796	27895.5	568	48708	49559.0	1018
30,000-40,000	31488	9586251	304	28633.4	909	20103.1	638	30996	51277.3	1654
40,000-50,000	9840	2985579	303	8913.5	910	7299.2	745	9717	27980.9	2885
50,000-75,000	7749	3405378	439	10303.4	1338	6770.9	879	7749	36083.9	4686
75,000+	3567	1656318	464	5017.2	1394	3950.3	1097	3567	32069.5	8908
TOTALS	1633563	312928113	192	912025.5	558	540140.8	331	939351	437926.2	466

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-11 CALIFORNIA -- SINGLE RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	135300	19846419	147	51989.3	384	7839.5	58	0	.0	0
1,000-2,000	108732	15561099	143	39353.4	362	9034.2	83	0	.0	0
2,000-3,000	146985	20285406	138	52111.7	355	15239.4	104	0	.0	0
3,000-4,000	207255	27763560	134	75740.4	365	25682.4	124	0	.0	0
4,000-5,000	145017	20420829	141	58351.9	402	21019.1	145	0	.0	0
5,000-6,000	138252	20763753	150	60284.9	436	23127.9	167	74661	3863.0	52
6,000-7,000	139605	22722528	163	65985.2	473	26251.0	188	88560	7787.0	88
7,000-8,000	119802	20278518	169	58913.8	492	25151.2	210	81672	10400.6	127
8,000-9,000	106641	18092070	170	52494.2	492	24615.7	231	82410	14325.9	174
9,000-10,000	84501	15273894	181	44524.0	527	21101.4	250	68142	14964.6	220
10,000-12,500	186099	34484649	185	100457.7	540	52385.9	281	177735	49851.4	281
12,500-15,000	107625	20985276	195	61349.8	570	35897.0	334	103812	44853.6	432
15,000-17,500	63591	12796305	201	37481.0	589	24677.2	388	61377	38021.8	619
17,500-20,000	37638	8259327	219	24318.0	647	16691.3	444	36408	31046.4	853
20,000-25,000	33825	7564869	224	22288.1	659	16659.7	493	32964	40603.4	1230
25,000-30,000	16974	4320252	255	12807.2	753	9084.6	534	16605	28401.2	1711
30,000-40,000	10455	2810796	269	8360.0	796	6502.3	619	10332	28159.6	2734
40,000-50,000	3690	1111674	301	3322.4	898	2587.8	699	3690	14483.2	3914
50,000-75,000	3690	1294452	351	3886.7	1050	2998.6	810	3567	17469.1	4853
75,000+	3198	1198635	375	3611.7	1129	3409.7	1066	3075	29523.7	9524
TOTALS	1798875	295834311	164	837631.4	466	369955.9	206	845010	373754.5	442

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-12 ALAMEDA COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	27511	1540.3	56	0	.0	0	12871	4285.0	332
1,000-2,000	18788	1554.1	83	0	.0	0	10370	3713.6	357
2,000-3,000	24095	2466.7	102	0	.0	0	15555	5235.2	336
3,000-4,000	23424	2916.2	125	0	.0	0	18117	6793.8	375
4,000-5,000	21228	3037.4	143	0	.0	0	15433	6007.6	390
5,000-6,000	19642	3281.0	167	8601	417.1	49	15860	7351.5	462
6,000-7,000	20374	3901.6	191	8479	733.7	86	17263	7954.5	460
7,000-8,000	18300	3911.1	214	7747	930.2	121	16592	8397.2	506
8,000-9,000	17507	4113.0	235	8235	1330.4	162	15006	8070.3	538
9,000-10,000	15982	4075.1	255	7015	1339.1	191	14579	8328.4	570
10,000-12,500	46299	13767.0	297	40260	6286.0	156	43554	27294.1	626
12,500-15,000	45079	16185.1	359	42761	9390.7	219	43432	30194.1	696
15,000-17,500	36417	15002.3	412	35197	10667.8	303	35319	26731.0	757
17,500-20,000	35075	16650.5	474	34587	13501.5	390	34465	28546.9	827
20,000-25,000	47275	24890.4	526	46238	25112.2	544	47031	43777.1	931
25,000-30,000	24278	14070.4	579	23912	20591.2	862	24095	23880.3	991
30,000-40,000	20252	13164.2	648	19947	28600.8	1437	20130	23488.6	1169
40,000-50,000	6649	5021.9	761	6588	16860.4	2555	6649	9724.6	1473
50,000-75,000	4148	3720.8	908	4087	17895.6	4365	4087	7414.7	1808
75,000+	2440	2844.8	1185	2440	21186.6	8828	2440	5356.7	2232
TOTALS	474763	156113.9	329	296094	174843.3	590	412848	292545.2	709

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   - (A) ASSUMES $13.37 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   - (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   - (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-13 ALAMEDA COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	1281	40599.4	31230	494.2	380	78.6	60	0	.0	0
1,000-2,000	2806	87022.2	31079	1015.7	363	250.5	89	0	.0	0
2,000-3,000	3477	127635.7	36467	1225.9	350	365.5	104	0	.0	0
3,000-4,000	2928	100217.6	34558	1145.7	395	376.1	130	0	.0	0
4,000-5,000	3538	126711.9	36203	1192.3	341	507.6	145	0	.0	0
5,000-6,000	3172	114284.4	35714	1529.6	478	530.8	166	366	8.0	20
6,000-7,000	4270	150346.9	34964	2456.3	571	828.3	193	610	30.6	51
7,000-8,000	4514	166207.0	36935	2933.2	652	964.8	214	915	61.1	68
8,000-9,000	4148	143352.2	34964	2640.3	644	980.5	239	976	89.3	89
9,000-10,000	5002	180870.5	36174	3492.2	698	1285.7	257	1586	169.2	106
10,000-12,500	17690	699501.4	39520	14264.6	806	5362.1	303	13725	1187.1	87
12,500-15,000	23180	932347.6	40187	19302.8	832	8513.5	367	21777	3190.9	146
15,000-17,500	20496	869454.3	42412	18264.4	891	8601.3	420	19703	4171.3	212
17,500-20,000	24156	1067723.4	44121	22668.7	937	11619.8	480	23790	7382.5	310
20,000-25,000	36112	1687135.8	46735	36305.2	1006	19236.5	533	35441	16869.7	477
25,000-30,000	20313	980651.3	48308	21261.7	1047	11846.5	584	20008	15542.7	777
30,000-40,000	17812	980446.1	55081	21842.9	1227	11636.0	654	17568	23774.7	1351
40,000-50,000	5795	390155.4	67268	8995.5	1551	4396.1	758	5795	14155.8	2441
50,000-75,000	3538	289572.0	82735	6856.4	1959	3165.5	904	3538	15119.7	4320
75,000+	2379	225883.5	94118	5438.0	2266	2807.2	1170	2379	19199.8	8000
TOTALS	206607	9360118.6	45306	193325.6	936	93352.9	452	168177	120952.4	719

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $13.37 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-14 ALAMEDA COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	11590	1796755	155	4326.0	373	675.3	58	0	.0	0
1,000-2,000	7564	1204140	159	2958.8	389	635.5	84	0	.0	0
2,000-3,000	12078	1756373	145	4229.9	350	1250.0	103	0	.0	0
3,000-4,000	15189	2262185	149	5814.1	383	1903.8	125	0	.0	0
4,000-5,000	11895	1879410	158	5014.4	421	1719.8	145	0	.0	0
5,000-6,000	12688	2189168	173	5935.8	467	2141.3	169	5002	238.0	48
6,000-7,000	12993	2112613	163	5650.9	435	2503.4	193	5185	456.2	88
7,000-8,000	12078	2050515	170	5513.1	456	2599.5	215	5185	665.7	128
8,000-9,000	10858	2059177	190	5555.2	510	2579.7	237	4758	826.6	172
9,000-10,000	9577	1799439	188	4845.6	505	2447.2	255	4026	854.2	214
10,000-12,500	25864	4904217	190	13206.1	510	7644.1	295	24095	4231.7	176
12,500-15,000	20252	4059001	200	10960.7	540	7133.1	351	19459	5421.0	278
15,000-17,500	14823	3177002	214	8614.9	582	5992.7	405	14396	5712.1	397
17,500-20,000	10309	2258464	219	6134.1	596	4766.0	463	10187	5511.5	540
20,000-25,800	10919	2611105	239	7138.3	655	5540.0	508	10492	8040.6	766
25,000-30,000	3782	926895	245	2531.3	666	2129.1	560	3721	4692.7	1268
30,000-40,000	2318	567056	245	1553.2	675	1455.1	633	2257	4476.8	1946
40,000-50,000	854	267119	313	738.7	821	625.8	695	793	2684.9	3356
50,000-75,000	305	88450	290	243.7	812	257.1	857	244	1101.4	5507
75,000+	305	66307	217	179.9	600	323.4	1078	305	2836.4	9455
TOTALS	206241	38035391	184	101144.7	491	54321.9	263	110105	47749.8	434

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $13.37 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-15 FRESNO COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	6304	362.4	58	0	.0	0	2972	622.6	208
1,000-2,000	6152	503.4	81	0	.0	0	3500	715.1	204
2,000-3,000	6004	614.7	102	0	.0	0	4712	976.5	208
3,000-4,000	8492	1062.2	125	0	.0	0	7268	1383.3	189
4,000-5,000	9300	1369.0	147	0	.0	0	7940	1808.2	229
5,000-6,000	8988	1550.5	172	2624	131.0	50	7900	1730.0	219
6,000-7,000	6940	1338.3	194	1464	112.2	75	6396	1371.2	214
7,000-8,000	6840	1500.2	221	1548	181.2	121	6024	1524.3	254
8,000-9,000	7952	1920.1	240	1808	274.6	153	7680	2210.6	287
9,000-10,000	7076	1907.8	269	1536	288.5	192	6736	1983.5	296
10,000-12,500	13188	4084.4	309	10372	1418.6	136	12916	4235.6	328
12,500-15,000	12668	4618.8	364	11372	2331.0	204	12464	4811.2	385
15,000-17,500	10316	4399.5	427	9672	2664.3	275	10248	4056.5	398
17,500-20,000	9436	4461.5	475	9240	3926.1	427	9436	3830.0	407
20,000-25,000	13856	7393.8	532	13724	7939.9	580	13856	6152.3	443
25,000-30,000	6884	4031.6	584	6884	6179.5	896	6884	3827.3	555
30,000-40,000	9112	5943.9	653	8720	13843.8	1591	8976	6204.5	689
40,000-50,000	2312	1765.0	767	2312	5659.3	2461	2312	1663.5	723
50,000-75,000	1992	1789.1	895	1992	8754.6	4377	1992	2042.9	1021
75,000+	580	724.3	1207	580	5327.6	8879	580	806.5	1344
TOTALS	154392	51340.5	333	83848	59032.2	704	140792	51955.6	369

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   - (A) ASSUMES $10.99 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   - (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   - (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

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DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-16 FRESNO COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	320	3936.7	13122	11.6	39	20.8	69	0	.0	0
1,000-2,000	576	11535.8	19226	81.0	135	49.6	83	0	.0	0
2,000-3,000	1856	43684.8	22992	224.8	118	191.8	101	0	.0	0
3,000-4,000	2304	44194.7	19215	186.3	81	282.0	123	0	.0	0
4,000-5,000	2432	57575.3	23990	369.7	154	349.8	146	0	.0	0
5,000-6,000	3072	55442.3	17885	395.3	128	523.6	169	448	12.6	32
6,000-7,000	3200	57652.9	18017	459.9	144	609.6	191	512	31.7	63
7,000-8,000	2624	57352.3	22059	677.8	261	570.3	219	256	16.9	56
8,000-9,000	3328	73126.1	22159	889.3	269	801.7	243	448	46.1	115
9,000-10,000	3200	67096.4	20968	827.8	259	856.1	268	448	70.6	177
10,000-12,500	6592	153158.3	23206	2050.4	311	2047.1	310	4928	502.4	103
12,500-15,000	7296	188565.0	25831	2707.9	371	2689.9	368	6272	988.3	157
15,000-17,500	7936	215156.3	27235	3165.2	401	3391.7	429	7360	1905.8	258
17,500-20,000	6784	189089.1	27807	2813.7	414	3234.5	476	6656	2562.7	382
20,000-25,000	12224	365911.6	29993	5621.1	461	6534.8	536	12160	6802.0	558
25,000-30,000	6272	219774.8	34885	3582.8	569	3686.5	585	6272	5300.6	841
30,000-40,000	7616	308351.7	40573	5255.5	692	5000.2	658	7360	11381.3	1538
40,000-50,000	2176	92603.4	42092	1599.7	727	1670.1	759	2176	5321.4	2419
50,000-75,000	1856	101668.7	53510	1859.7	979	1683.1	886	1856	8038.1	4231
75,000+	512	36048.0	72096	687.5	1375	634.3	1269	512	4500.1	9000
TOTALS	82176	2341924.2	28491	33467.0	407	34827.5	424	57664	47480.6	823

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $10.99 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-17 FRESNO COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	2652	316336	119	732.8	271	161.4	60	0	.0	0
1,000-2,000	2924	333404	114	730.1	252	241.7	83	0	.0	0
2,000-3,000	2856	347752	122	770.6	266	296.9	102	0	.0	0
3,000-4,000	4964	516528	104	1241.9	248	633.2	127	0	.0	0
4,000-5,000	5508	591056	107	1473.1	268	828.0	151	0	.0	0
5,000-6,000	4828	552840	115	1377.3	287	851.7	177	1292	71.4	55
6,000-7,000	3196	364412	114	920.1	288	631.5	197	544	48.2	96
7,000-8,000	3400	348704	103	866.0	255	763.4	225	612	75.2	125
8,000-9,000	4352	534208	123	1326.0	301	1057.4	240	1088	180.9	164
9,000-10,000	3536	457436	129	1154.5	330	968.5	277	816	165.4	207
10,000-12,500	6324	875364	138	2212.8	351	1962.7	312	5236	828.5	159
12,500-15,000	5168	816680	158	2069.2	398	1860.2	358	4896	1240.5	253
15,000-17,500	2312	354892	154	904.8	393	982.1	427	2244	711.8	324
17,500-20,000	2652	427924	161	1086.4	402	1227.0	454	2584	1354.6	521
20,000-25,000	1632	226644	139	565.5	353	859.0	537	1564	1125.6	704
25,000-30,000	612	103700	169	263.9	440	345.1	575	612	870.7	1451
30,000-40,000	1360	299268	220	779.2	557	865.1	618	1224	2205.0	1838
40,000-50,000	136	35428	261	92.9	929	94.9	949	136	325.2	3252
50,000-75,000	204	62696	307	165.7	829	177.9	890	204	1048.2	5241
75,000+	0	0	0	.0	0	.0	0	0	.0	0
TOTALS	58616	7565272	129	18732.8	320	14807.7	253	23052	10251.2	444

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $10.99 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-18 LOS ANGELES COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	108972	6172.7	57	0	.0	0	66258	17970.2	271
1,000-2,000	79002	6537.0	83	0	.0	0	52272	15728.9	301
2,000-3,000	116262	11981.2	103	0	.0	0	89046	24659.4	277
3,000-4,000	136134	16971.6	125	0	.0	0	115668	34543.2	299
4,000-5,000	121068	17537.3	145	0	.0	0	100278	33271.9	332
5,000-6,000	114264	19256.4	168	45144	2235.2	50	101952	38355.2	376
6,000-7,000	125334	23874.3	191	56322	4804.2	85	112104	45254.8	404
7,000-8,000	121932	26117.7	214	50490	6092.7	121	113400	50906.8	449
8,000-9,000	118530	28177.3	238	49680	8222.7	165	109080	50403.7	462
9,000-10,000	96714	24950.2	258	39798	7982.8	201	88182	44200.1	501
10,000-12,500	273294	81312.8	298	236412	38843.6	164	259578	138664.8	534
12,500-15,000	252828	90525.4	358	236736	52412.0	221	246510	149826.1	608
15,000-17,500	203094	83869.9	413	193644	60014.9	310	199152	134756.1	676
17,500-20,000	181440	85705.8	472	176904	71136.8	402	179226	137339.4	766
20,000-25,000	250128	131763.2	527	244350	139842.9	572	247806	216235.6	873
25,000-30,000	144234	83562.7	579	142236	123399.6	868	143316	151654.2	1058
30,000-40,000	127170	82948.4	652	125874	174984.1	1390	126900	160539.5	1265
40,000-50,000	42660	32226.0	755	42336	102162.8	2415	42390	65878.6	1554
50,000-75,000	37800	33757.1	893	37692	154565.2	4100	37584	67036.2	1783
75,000+	21600	25176.3	1166	21330	183602.5	8620	21546	49027.0	2280
TOTALS	2672460	912423.3	341	1698948	1130302.0	665	2452248	1626251.7	663

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   - (A) ASSUMES $12.88 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   - (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   - (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-19 LOS ANGELES COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	7182	229705.2	31904	2668.2	371	469.4	65	0	.0	0
1,000-2,000	9342	305851.1	32887	4069.2	438	812.8	87	0	.0	0
2,000-3,000	16632	564019.5	33977	5404.7	326	1766.7	106	0	.0	0
3,000-4,000	19548	675547.3	34643	6663.8	342	2468.8	127	0	.0	0
4,000-5,000	23166	782403.7	33724	8314.3	358	3373.9	145	0	.0	0
5,000-6,000	22734	819113.8	36084	10684.0	471	3849.9	170	3132	93.7	30
6,000-7,000	20628	768749.6	37271	11910.3	578	3931.8	191	2700	122.7	45
7,000-8,000	29214	1096472.2	37550	19021.2	651	6244.7	214	6156	382.2	62
8,000-9,000	27000	989302.6	36641	18041.3	668	6471.2	240	5400	471.4	87
9,000-10,000	27216	1038972.0	38198	19761.8	727	7098.6	261	5562	576.5	103
10,000-12,500	92070	3513479.2	38149	68254.7	741	28091.0	305	68580	5778.1	84
12,500-15,000	118422	4632501.6	39126	91654.1	774	43460.2	367	108270	15590.5	144
15,000-17,500	110214	4568523.0	41458	91872.2	834	46389.6	421	103464	22358.7	216
17,500-20,000	116368	5145763.3	43461	104781.3	885	56752.8	479	115776	35900.1	310
20,000-25,000	187164	8797081.3	46993	182580.5	975	99636.2	532	183438	90760.3	495
25,000-30,000	116424	6318651.5	54284	135225.6	1162	68119.4	585	114804	89320.1	778
30,000-40,000	106488	6636990.4	62319	145622.6	1367	70072.3	658	105516	136376.0	1293
40,000-50,000	35370	2719050.1	76809	61533.2	1738	26952.3	761	35208	78162.6	2221
50,000-75,000	32022	2696881.3	84278	61723.8	1929	28833.8	901	31968	127105.0	3972
75,000+	19008	1956630.4	102981	45739.3	2407	22304.9	1174	18846	161458.3	8588
TOTALS	1138212	54253789.1	47666	1095526.1	963	527100.3	463	908820	764456.2	841

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $12.88 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-20 LOS ANGELES COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	59076	8418924	143	16816.3	285	3457.5	59	0	.0	0
1,000-2,000	42930	6200982	144	12478.9	291	3613.0	84	0	.0	0
2,000-3,000	72414	9994320	138	20107.3	278	7518.6	104	0	.0	0
3,000-4,000	96120	12959892	135	28373.0	295	12058.8	125	0	.0	0
4,000-5,000	77112	10952712	142	25381.3	329	11263.6	146	0	.0	0
5,000-6,000	79218	11854134	150	27970.4	353	13410.1	169	31644	1577.4	50
6,000-7,000	91476	14265180	156	33662.6	368	17496.4	191	41202	3543.9	86
7,000-8,000	84186	13716594	163	32386.1	385	18147.1	216	36504	4715.2	129
8,000-9,000	82080	13768562	168	32587.1	397	19609.8	239	34938	6157.4	176
9,000-10,000	60966	10379232	170	24581.7	403	15768.6	259	25758	5492.0	213
10,000-12,500	167508	29732616	177	70533.5	421	49380.2	295	153792	28635.4	186
12,500-15,000	128088	24404544	191	58202.1	454	44975.1	351	122418	33778.9	276
15,000-17,500	88938	18028602	203	43196.2	486	35985.3	405	85914	34953.9	407
17,500-20,000	60858	13498866	222	32559.1	535	28006.1	460	59238	33200.3	561
20,000-25,000	60642	14271120	235	34554.2	570	31010.9	512	58590	46033.0	786
25,000-30,000	26892	7008012	261	17075.5	635	14955.0	556	26514	32286.7	1218
30,000-40,000	20412	6120738	300	15024.4	736	12717.3	623	20088	38006.1	1891
40,000-50,000	7020	2389122	340	5902.3	843	5085.4	726	6858	22536.5	3266
50,000-75,000	5346	2028572	378	5012.1	946	4556.0	860	5292	26227.1	4949
75,000+	2754	1239678	450	3099.8	1107	2993.8	1069	2646	22024.1	8471
TOTALS	1314036	231224382	176	539503.9	411	352008.6	268	711396	339167.9	477

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $12.88 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-21 ORANGE COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	16326	935.6	57	0	.0	0	8406	3872.2	461
1,000-2,000	14376	1191.9	83	0	.0	0	8040	3713.9	464
2,000-3,000	16801	1748.0	104	0	.0	0	10681	4798.6	448
3,000-4,000	17226	2141.6	125	0	.0	0	13266	5341.1	402
4,000-5,000	18671	2730.6	146	0	.0	0	14783	7302.1	493
5,000-6,000	17801	2995.3	168	6620	341.6	52	14633	7727.3	529
6,000-7,000	20823	3968.4	191	8705	741.4	85	17799	9552.5	537
7,000-8,000	20592	4452.6	216	7405	882.9	119	18792	10901.8	580
8,000-9,000	22007	5288.9	240	8045	1232.1	154	19991	11772.8	589
9,000-10,000	16922	4402.5	261	5600	1100.7	197	15986	9431.3	589
10,000-12,500	55874	16888.2	302	49319	7075.3	144	53570	33950.5	633
12,500-15,000	59872	21836.1	365	56732	10739.1	189	58576	39688.8	677
15,000-17,500	50730	21310.0	420	49023	12881.6	263	49866	34841.4	698
17,500-20,000	53412	25676.4	481	52628	17951.8	341	52980	38955.3	735
20,000-25,000	80606	43418.0	539	80250	40042.4	499	80246	64171.9	800
25,000-30,000	45874	26965.8	587	45732	36431.5	797	45874	41526.3	905
30,000-40,000	38807	25619.6	660	38452	49851.4	1295	38663	40451.7	1045
40,000-50,000	13217	10267.1	778	13075	30213.7	2306	13217	17344.6	1314
50,000-75,000	8315	7437.3	896	8244	33211.7	4050	8315	11327.3	1365
75,000+	4690	5629.8	1198	4619	41032.5	8920	4690	8312.6	1769
TOTALS	592942	234903.7	396	434449	283729.7	653	548374	404984.0	738

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   - (A) ASSUMES $9.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   - (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   - (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-22 ORANGE COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	1278	45966.4	35359	497.9	383	83.7	64	0	.0	0
1,000-2,000	1704	75390.5	44347	957.7	563	153.6	90	0	.0	0
2,000-3,000	3337	138684.0	42025	1597.2	484	372.2	113	0	.0	0
3,000-4,000	3834	143946.9	37881	1148.9	302	484.3	127	0	.0	0
4,000-5,000	3479	146286.5	41796	1430.0	409	521.4	149	0	.0	0
5,000-6,000	3905	162321.5	41621	1765.2	453	665.9	171	284	10.1	34
6,000-7,000	4047	180527.1	45132	1967.8	492	755.6	189	497	16.4	33
7,000-8,000	5112	224292.9	43979	3037.9	596	1135.3	223	781	38.5	48
8,000-9,000	6887	291188.2	42201	4170.7	604	1687.4	245	1349	96.8	74
9,000-10,000	4970	203364.0	40673	2921.1	584	1292.5	259	1065	115.8	105
10,000-12,500	20306	909008.5	44779	13618.7	671	6302.7	310	15194	1061.5	70
12,500-15,000	32944	1495863.9	45467	22633.7	688	12288.0	373	30885	3848.1	125
15,000-17,500	32802	1524798.3	46488	23201.1	707	14015.7	427	31453	6165.1	196
17,500-20,000	41748	2060506.2	49413	31784.9	762	20242.5	485	40967	11862.8	289
20,000-25,000	68870	3579001.9	51945	55814.6	810	37402.5	543	68586	30784.2	449
25,000-30,000	40186	2313291.2	57545	36798.6	915	23723.0	590	40044	29731.1	743
30,000-40,000	35855	2311894.9	64398	37494.1	1044	23737.0	661	35500	44035.1	1240
40,000-50,000	12425	998658.6	80537	16707.2	1347	9674.7	780	12283	28019.1	2278
50,000-75,000	7881	671488.5	84999	11312.7	1432	7101.6	899	7810	30788.6	3947
75,000+	4260	442222.0	102842	7605.5	1769	5153.3	1198	4189	36747.5	8749
TOTALS	335830	17918702.0	53361	276465.5	823	166792.9	497	290887	223320.7	768

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $9.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-23 ORANGE COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	7128	1319256	185	3677.9	518	417.8	59	0	.0	0
1,000-2,000	6336	1139400	180	3044.6	483	532.8	85	0	.0	0
2,000-3,008	7344	1274472	174	3449.7	473	770.3	106	0	.0	0
3,000-4,008	9432	1563768	166	4376.6	466	1185.2	126	0	.0	0
4,000-5,000	11304	2060856	182	6036.8	534	1664.5	147	0	.0	0
5,000-6,000	10728	2042280	190	6018.2	562	1812.1	169	3384	165.6	49
6,000-7,000	13752	2641680	192	7794.4	565	2651.3	192	5184	444.3	85
7,000-8,000	13680	2685816	196	7935.6	579	2951.1	215	4824	609.2	127
8,000-9,000	13104	2589552	198	7643.9	584	3151.7	241	4752	823.4	172
9,000-10,000	11016	2225160	202	6576.2	598	2880.3	262	3528	776.3	222
10,000-12,500	33264	6913944	208	20439.5	614	9934.0	298	31608	5265.1	167
12,500-15,000	25632	5658624	221	16778.4	655	9121.5	356	24480	6277.7	256
15,000-17,500	17064	3888576	228	11550.6	675	6968.2	407	16848	6098.7	363
17,500-20,000	11232	2613672	233	7773.2	694	5246.7	468	11016	5607.8	510
20,000-25,000	11376	2786472	245	8309.9	729	5843.3	513	11304	8779.2	777
25,000-30,000	5688	1564560	275	4689.3	823	3242.8	569	5688	6699.9	1178
30,000-40,000	2808	987552	352	2990.1	1068	1795.2	641	2808	5179.5	1850
40,000-50,000	792	202824	256	605.7	757	592.4	741	792	2220.0	2775
50,000-75,800	576	182376	317	549.9	917	492.8	821	576	3002.3	5004
75,000+	288	110664	384	336.1	1120	318.0	1060	288	3622.3	12074
TOTALS	212544	44451504	209	130576.6	614	61572.0	290	127080	55571.3	437

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $9.47 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-24 SAN DIEGO COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	41826	2395.2	57	0	.0	0	13182	4828.9	366
1,000-2,000	38610	3116.1	81	0	.0	0	11814	4417.1	374
2,000-3,000	55194	5541.9	100	0	.0	0	18300	5929.9	324
3,000-4,000	43134	5280.2	123	0	.0	0	24126	8295.0	344
4,000-5,000	38848	5584.8	144	0	.0	0	22348	8880.0	398
5,000-6,000	29002	4881.2	168	13820	696.0	50	19696	9071.6	460
6,000-7,000	29692	5711.8	192	12174	1007.5	83	23620	11254.4	477
7,000-8,000	27738	5941.3	214	9982	1214.3	121	22722	11414.8	503
8,000-9,000	27494	6549.9	238	8754	1383.6	157	24590	13339.4	542
9,000-10,000	27084	7127.1	263	8154	1683.2	205	23784	13403.2	563
10,000-12,500	59826	18099.1	303	51518	7463.7	145	55932	32991.8	590
12,500-15,000	54964	19828.3	361	51390	10133.0	197	53050	32926.2	620
15,000-17,500	46744	19673.0	421	45326	12277.6	271	45754	31018.0	677
17,500-20,000	37440	17738.3	474	36428	13674.3	376	37176	25567.5	687
20,000-25,000	51892	27431.8	529	50608	27514.7	544	51562	39737.3	770
25,000-30,000	25538	14806.3	581	25132	21453.4	855	25208	22841.9	906
30,000-40,000	20866	13496.4	646	20866	30520.6	1460	20602	22016.0	1069
40,000-50,000	5756	4314.1	744	5756	15085.3	2601	5756	7231.6	1247
50,000-75,000	5420	4840.4	896	5352	24976.3	4625	5288	7427.3	1401
75,000+	2710	3174.4	1176	2710	24253.1	8983	2644	4820.2	1854
TOTALS	669778	195531.6	292	347970	193336.6	556	507154	317412.1	626

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   - (A) ASSUMES $10.12 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   - (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   - (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-25 SAN DIEGO COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	1632	57854.4	36159	591.9	370	105.3	66	0	.0	0
1,000-2,000	2244	76454.0	34752	795.7	362	192.4	87	0	.0	0
2,000-3,000	5100	179653.7	35226	1531.9	300	550.0	108	0	.0	0
3,000-4,000	5712	176168.2	30907	1129.6	198	716.0	126	0	.0	0
4,000-5,000	5848	201231.0	34595	1809.9	312	849.4	146	0	.0	0
5,000-6,000	5440	188782.3	34960	1935.0	358	931.6	173	952	26.4	26
6,000-7,000	6460	222377.9	34212	2677.9	412	1270.2	195	952	33.4	33
7,000-8,000	7344	259562.5	35557	3352.6	459	1571.5	215	612	33.2	55
8,000-9,000	8024	286263.8	35783	4121.9	515	1935.2	242	1428	129.4	92
9,000-10,000	9792	365413.2	37287	5475.1	559	2638.6	269	1156	136.6	114
10,000-12,500	25704	1007127.5	39188	15520.6	604	7887.6	307	19108	1565.8	82
12,500-15,000	33184	1317576.6	39686	20562.5	619	12190.2	367	30464	4108.2	135
15,000-17,500	34204	1445113.4	42255	22943.5	671	14544.8	425	33048	7138.0	216
17,500-20,000	29784	1274364.4	42764	20304.0	681	14225.3	477	29104	9429.1	324
20,000-25,000	43180	2045581.8	47351	33410.9	773	22976.9	532	42092	20452.5	486
25,000-30,000	22304	1198732.1	53755	20114.3	902	12988.7	582	21964	17532.2	797
30,000-40,000	18292	1157871.6	63272	20008.2	1093	11923.3	652	18292	24915.7	1362
40,000-50,000	4964	380607.1	76121	6764.2	1353	3737.7	748	4964	12252.3	2450
50,000-75,000	4556	376868.9	81928	6761.5	1470	4095.4	890	4488	20099.8	4467
75,000+	2584	266029.1	102319	4886.0	1879	3039.8	1169	2584	22010.4	8466
TOTALS	276352	12483633.5	-45165	194697.2	704	118369.9	428	211208	139863.0	662

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $10.12 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

Moore Business Forms, Inc. 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-26 SAN DIEGO COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	11550	1788732	155	5278.7	455	682.5	59	0	.0	0
1,000-2,000	9570	1525260	159	4551.2	474	790.4	82	0	.0	0
2,000-3,000	13200	1938552	147	5622.7	426	1365.0	103	0	.0	0
3,000-4,000	18414	2599476	141	7806.7	424	2295.0	125	0	.0	0
4,000-5,000	16500	2478564	150	7676.1	465	2436.5	148	0	.0	0
5,000-6,000	14256	2343396	164	7393.7	517	2452.9	172	3894	211.0	54
6,000-7,000	17160	2785002	162	8751.0	509	3328.3	194	5346	450.0	85
7,000-8,000	15378	2590368	168	8162.4	530	3346.3	217	4488	533.5	119
8,000-9,000	16566	2932974	177	9247.1	557	3964.4	239	4488	748.7	166
9,000-10,000	13992	2510508	179	7939.0	567	3683.5	263	3630	793.3	220
10,000-12,500	30228	5576802	184	17623.5	584	9140.6	303	28380	4688.9	165
12,500-15,000	19866	3921786	197	12461.3	626	7013.6	352	18876	5115.9	271
15,000-17,500	11550	2582514	224	8250.5	711	4744.3	409	11220	4366.2	390
17,500-20,000	7392	1646106	223	5261.4	711	3393.5	459	7128	3992.5	562
20,000-25,000	8382	1973466	235	6318.6	752	4294.9	511	8118	6675.0	824
25,000-30,000	2904	790680	272	2548.3	879	1641.2	566	2838	3320.9	1186
30,000-40,000	2310	706200	306	2289.9	996	1421.5	618	2310	4981.3	2166
40,000-50,000	792	240438	304	778.5	973	576.4	721	792	2775.4	3469
50,000-75,000	528	163548	310	529.9	1060	443.9	888	528	3048.2	6136
75,000+	264	72204	274	232.9	776	301.8	1006	264	2835.5	9452
TOTALS	230802	41166576	178	128723.4	558	57316.5	248	102300	44556.3	436

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $10.12 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-27 SAN JOAQUIN COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	6454	362.9	56	0	.0	0	2758	375.5	134
1,000-2,000	4522	370.4	82	0	.0	0	2938	464.3	160
2,000-3,000	4580	476.0	103	0	.0	0	3590	582.5	162
3,000-4,000	7392	922.4	125	0	.0	0	6006	821.9	137
4,000-5,000	6882	996.5	144	0	.0	0	5562	1063.1	190
5,000-6,000	3204	542.3	169	1122	58.5	53	2544	624.1	250
6,000-7,000	5348	1024.5	193	1642	126.5	79	4358	1119.9	255
7,000-8,000	3656	780.1	211	1244	148.6	124	3260	1029.2	312
8,000-9,000	3664	868.8	235	1180	171.8	143	3532	1031.7	295
9,000-10,000	4694	1258.0	268	1432	271.7	194	4364	1249.2	284
10,000-12,500	9766	2956.0	302	7760	1057.9	136	9370	3005.4	320
12,500-15,000	10564	3787.8	357	9792	2102.0	214	10300	3571.2	347
15,000-17,500	9550	3987.4	415	9228	2778.4	302	9418	3618.0	385
17,500-20,000	8750	4187.6	476	8622	3322.0	386	8684	3502.6	403
20,000-25,000	10736	5695.3	532	10478	6195.3	590	10736	4601.5	430
25,000-30,000	6486	3756.2	578	6292	5408.9	859	6486	3654.0	562
30,000-40,000	3846	2533.5	667	3846	5696.8	1499	3846	2607.8	686
40,000-50,000	2118	1598.4	761	2118	5304.1	2526	2118	1462.0	696
50,000-75,000	1284	1144.2	880	1284	4767.1	3667	1218	709.9	592
75,000+	578	690.3	1151	578	4622.8	7705	578	385.0	642
TOTALS	114074	37938.6	333	66618	42032.4	631	101666	35478.8	349

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   - (A) ASSUMES $11.09 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   - (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   - (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-28 SAN JOAQUIN COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	448	6999.2	22498	57.8	145	30.5	76	0	.0	0
1,000-2,000	1024	18220.4	18220	61.6	62	82.0	82	0	.0	0
2,000-3,000	1280	25069.0	19284	184.8	142	135.3	104	0	.0	0
3,000-4,000	2112	35166.7	16746	122.6	58	259.6	124	0	.0	0
4,000-5,000	1536	28878.9	19253	124.8	83	222.6	148	0	.0	0
5,000-6,000	960	19470.9	19471	154.9	155	162.6	163	0	.0	0
6,000-7,000	2048	39829.9	19915	415.9	208	401.5	201	256	17.0	57
7,000-8,000	1280	22123.7	17018	226.3	174	273.8	211	320	35.8	119
8,000-9,000	1024	21750.0	21750	265.7	266	243.0	243	256	25.1	84
9,000-10,000	1856	40835.1	21492	522.5	275	479.7	252	640	88.8	148
10,000-12,500	4288	99541.3	23149	1336.4	311	1285.0	299	3008	333.6	111
12,500-15,000	6208	151819.0	24487	2141.7	345	2239.4	361	5632	1054.9	188
15,000-17,500	6976	179635.7	25662	2600.9	372	2919.3	417	6720	1871.1	279
17,500-20,000	7232	198768.8	27607	2971.4	413	3484.9	484	7104	2559.1	360
20,000-25,000	9152	257276.1	27965	3878.9	422	4878.8	530	8960	5030.8	559
25,000-30,000	5760	202137.0	34851	3326.9	574	3336.3	575	5632	4740.2	846
30,000-40,000	3648	144739.7	40205	2475.5	688	2396.4	666	3648	5402.2	1501
40,000-50,000	1920	80481.5	42359	1397.6	736	1456.9	767	1920	4764.7	2508
50,000-75,000	1152	43279.2	36066	728.1	607	1035.4	863	1152	4195.1	3496
75,000+	512	19950.7	39901	339.4	679	574.6	1149	512	3915.7	7831
TOTALS	60416	1637972.8	27119	23333.7	386	25897.6	429	45760	34034.1	743

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR. $11.09 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-29 SAN JOAQUIN COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	2310	239580	104	449.8	196	135.5	59	0	.0	0
1,000-2,000	1914	228624	119	452.7	238	164.6	87	0	.0	0
2,000-3,000	2310	230802	100	436.5	190	242.6	105	0	.0	0
3,000-4,000	3894	345312	89	744.3	191	496.0	127	0	.0	0
4,000-5,000	4026	427218	106	963.6	241	587.6	147	0	.0	0
5,000-6,000	1584	205524	130	489.6	306	274.0	171	594	30.9	52
6,000-7,000	2310	318318	138	738.7	321	448.7	195	594	50.2	84
7,000-8,000	1980	337062	170	809.7	405	424.5	212	528	58.9	110
8,000-9,000	2508	322806	129	760.5	304	596.8	239	792	125.7	157
9,000-10,000	2508	321618	128	732.5	293	697.6	279	462	105.3	211
10,000-12,500	5082	718608	141	1665.6	327	1562.7	306	4356	604.2	137
12,500-15,000	4092	621852	152	1443.5	352	1461.1	356	3960	931.4	233
15,000-17,500	2442	422136	173	1000.4	417	1017.4	424	2376	818.3	341
17,500-20,000	1452	247434	170	582.4	388	675.0	450	1452	695.8	464
20,000-25,000	1584	324720	205	778.3	486	816.5	510	1518	1155.8	771
25,000-30,800	726	148830	205	354.5	506	419.9	600	660	665.6	951
30,000-40,000	198	50424	255	122.0	610	137.1	686	198	296.7	1484
40,000-50,000	198	46464	235	111.7	559	141.5	708	198	523.9	2620
50,000-75,000	66	12870	195	30.5	305	58.6	586	66	191.2	1912
75,000+	66	8910	135	22.8	228	93.2	932	66	558.6	5586
TOTALS	41250	5579112	135	12689.6	307	10450.9	253	17820	6812.5	383

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.09 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES

TABLE A-30 SANTA CLARA COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX	PROPERTY TAX-PAYERS	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES
$1-$1,000	15033	845.6	56	0	.0	0	5859	2284.8	387
1,000-2,000	14105	1141.8	81	0	.0	0	5723	2173.0	381
2,000-3,000	13888	1419.1	102	0	.0	0	7816	3148.9	404
3,000-4,000	15333	1912.3	125	0	.0	0	12231	5314.8	436
4,000-5,000	12036	1762.7	147	0	.0	0	8406	3805.2	453
5,000-6,000	13084	2207.5	169	5012	253.4	51	10642	5444.0	514
6,000-7,000	13158	2535.5	192	4880	423.9	87	12036	6596.6	550
7,000-8,000	12561	2717.9	216	4746	577.8	123	10911	5746.0	527
8,000-9,000	14446	3422.9	238	5332	867.4	164	12202	6986.7	573
9,000-10,000	15322	3941.7	258	6786	1423.6	209	13936	8357.3	601
10,000-12,500	37265	11225.5	301	32302	4925.0	152	35351	22752.5	643
12,500-15,000	43117	15614.0	362	40768	9452.8	232	40081	28413.7	709
15,000-17,500	37976	15887.4	418	36735	10048.0	274	37118	28140.8	759
17,500-20,000	38648	18487.7	479	38061	13883.1	364	38186	30910.7	809
20,000-25,000	54374	29116.0	535	53657	28273.4	527	54110	47203.7	873
25,000-30,000	36285	21313.4	587	36024	28651.7	796	36285	37122.0	1023
30,000-40,000	30527	20159.8	661	30202	40264.1	1333	30527	37921.4	1243
40,000-50,000	9109	6988.3	768	9109	20847.5	2291	9109	13890.3	1526
50,000-75,000	7420	6596.2	891	7420	29958.4	4048	7420	11684.1	1579
75,000+	3059	3730.1	1203	3059	28368.6	9151	2993	5657.8	1886
TOTALS	436746	171025.4	392	314093	218218.7	695	390942	313554.3	802

1. SALES TAX BASED ON STATE AND LOCAL TAX RATE OF 6 PERCENT.
2. INCOME TAX EXCLUDES TAX ON PREFERENCE INCOME.
3. PROPERTY TAX:
   (A) ASSUMES $11.27 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (B) PROPERTY TAX PAID BY RENTERS IS ALLOCATED BASED ON RENT PAYMENTS.
   (C) TAXES SHOWN ARE NET OF CURRENT HOMEOWNERS' AND RENTERS' ASSISTANCE (I.E., HOE, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT).

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE A-31 SANTA CLARA COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	MARKET VALUE (000)	AVERAGE MARKET VALUE	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	975	34009.2	34009	425.6	426	62.8	63	0	.0	0
1,000-2,000	1235	47265.2	39388	512.6	427	111.9	93	0	.0	0
2,000-3,000	2470	99037.9	39615	905.5	362	262.1	105	0	.0	0
3,000-4,000	2925	126690.3	43686	1267.5	437	366.9	127	0	.0	0
4,000-5,000	2730	111389.5	41255	1304.2	483	409.6	152	0	.0	0
5,000-6,000	3250	144160.9	43685	1787.4	542	547.7	166	260	7.7	26
6,000-7,000	2730	116076.9	42991	1788.1	662	529.1	196	260	11.9	40
7,000-8,000	2925	106117.1	36592	1572.1	542	641.1	221	325	17.6	59
8,000-9,000	4810	192942.7	40196	3182.3	663	1168.2	243	910	96.2	107
9,000-10,000	3640	161798.9	44944	2809.7	780	962.7	267	715	62.5	89
10,000-12,500	14495	622782.9	42951	10968.1	756	4470.8	308	10725	993.4	93
12,500-15,000	20215	924056.5	45745	16672.1	825	7566.6	375	18265	2407.1	132
15,000-17,500	24050	1098512.5	45581	19815.4	822	10216.7	424	23270	4502.3	193
17,500-20,000	27560	1284292.3	46532	23277.5	843	13354.6	484	27170	7752.7	285
20,000-25,000	43550	2190609.4	50248	40394.2	926	23530.2	540	42965	19994.4	465
25,000-30,000	31005	1768108.6	57036	33423.4	1078	18302.9	590	30810	22544.6	732
30,000-40,000	27755	1838342.2	66127	35638.5	1282	18434.9	663	27430	34899.4	1274
40,000-50,000	8515	662138.4	77799	13130.1	1545	6558.3	772	8515	19030.4	2239
50,000-75,000	6630	544684.0	82528	10875.6	1648	5932.4	899	6630	26400.0	4000
75,000+	2925	280632.5	96770	5700.1	1966	3529.8	1217	2925	24848.0	8568
TOTALS	234390	12353847.9	52704	225450.0	962	116959.3	499	201175	163568.2	813

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.27 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE A-32 SANTA CLARA COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	TOTAL MONTHLY RENT	AVERAGE MONTHLY RENT	PROPERTY TAX (000)	AVERAGE PROPERTY TAXES	SALES TAX (000)	AVERAGE SALES TAX	INCOME TAX-PAYERS	INCOME TAX (000)	AVERAGE INCOME TAX
$1-$1,000	4884	877932	180	2173.4	444	290.7	59	0	.0	0
1,000-2,000	4488	830874	185	1977.1	439	372.1	83	0	.0	0
2,000-3,000	5346	992442	186	2455.5	463	552.5	104	0	.0	0
3,000-4,000	9306	1660692	178	4205.0	452	1174.1	126	0	.0	0
4,000-5,000	5676	1026960	181	2693.7	473	840.0	147	0	.0	0
5,000-6,000	7392	1440450	195	3805.0	514	1266.8	171	2508	125.0	50
6,000-7,000	9306	1825692	196	4800.5	516	1801.7	194	3564	319.2	89
7,000-8,000	7986	1608816	201	4241.1	530	1747.9	218	2772	368.0	131
8,000-9,000	7392	1473450	199	3863.2	522	1750.7	237	2178	377.4	172
9,000-10,000	10296	2127906	207	5574.0	541	2641.5	256	4620	1059.2	230
10,000-12,500	20856	4457838	214	11719.8	561	6225.2	298	19338	3329.8	173
12,500-15,000	19866	4507206	227	11880.6	597	7054.7	355	19272	5604.5	290
15,000-17,500	13068	3153678	241	8346.5	637	5338.5	408	12672	4925.3	388
17,500-20,000	10626	2681250	252	7097.9	670	4933.2	465	10494	5780.8	551
20,000-25,000	10560	2714844	257	7196.9	679	5460.5	515	10428	7889.5	759
25,000-30,000	5280	1515228	287	4041.4	763	3010.5	568	5214	6015.1	1157
30,000-40,000	2772	864732	312	2314.2	827	1724.9	616	2772	5321.8	1901
40,000-50,000	594	206646	348	555.7	926	430.0	717	594	1846.0	3077
50,000-75,000	660	225324	341	608.1	869	532.9	761	660	2915.3	4165
75,000+	198	68772	347	184.9	925	233.4	1167	198	2476.0	12380
TOTALS	156552	34260732	219	89734.5	573	47381.8	303	97284	48352.9	497

1. PROPERTY TAX:
   (A) IS ALLOCATED BASED ON RENT FOR RENTERS.
   (B) ASSUMES 1976-77 TAX YEAR, $11.27 TAX RATE AND 20 PERCENT ASSESSED VALUE RATIO.
   (C) IS NET OF EXISTING HOMEOWNERS' EXEMPTION, SENIOR CITIZENS' ASSISTANCE AND RENTERS' CREDIT.
2. SALES TAX IS BASED ON 6 PERCENT STATE AND LOCAL TAX RATE.
3. INCOME TAX IS BASED ON 1976 INCOME YEAR AND EXCLUDES TAX ON PREFERENCE INCOME.

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APPENDIX B

ESTIMATED IMPACT OF THE STATE INCOME TAX AS A REPLACEMENT SCHOOL FUNDING SOURCE

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-1 CALIFORNIA -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	368592	83029.6	54016.5	-29013.1	0	.0	0	368592	-29013.1	-79
1,000-2,000	293810	79439.9	54159.7	-25280.2	0	.0	0	293810	-25280.2	-86
2,000-3,000	377267	113653.3	80396.5	-33292.8	0	.0	0	377267	-33292.8	-88
3,000-4,000	418432	159908.9	115230.7	-44678.2	0	.0	0	418432	-44678.2	-107
4,000-5,000	374116	158435.3	117065.2	-41370.1	0	.0	0	374116	-41370.1	-111
5,000-6,000	352460	185460.2	142617.8	-42850.4	48348	1206.0	25	304112	-44056.4	-145
6,000-7,000	363011	219401.2	172501.4	-46899.8	48225	2103.2	44	314786	-49003.0	-156
7,000-8,000	342145	237920.5	187869.6	-50050.9	25597	1457.7	57	316548	-51508.6	-163
8,000-9,000	349018	259219.4	211266.7	-47952.7	39022	2841.1	73	309996	-50793.8	-164
9,000-10,000	303248	246741.5	204349.5	-44392.0	33478	2949.4	88	269770	-47341.4	-175
10,000-12,500	837747	808116.6	700190.9	-107925.7	107602	8924.3	83	730145	-116850.0	-160
12,500-15,000	764679	884349.2	800438.0	-83911.2	135867	12080.6	89	628812	-95991.8	-153
15,000-17,500	672891	915756.8	859305.8	-56451.0	162677	15840.9	97	510214	-72291.9	-142
17,500-20,000	532273	837356.6	814204.4	-23152.2	196658	21987.1	112	335615	-45139.3	-135
20,000-25,000	776640	1471073.9	1486811.8	15737.9	450257	66558.5	148	326383	-50820.6	-156
25,000-30,000	440017	1046087.7	1109394.9	61307.2	333419	81518.0	245	106598	-20210.8	-190
30,000-40,000	357759	1146134.6	1280591.7	134457.1	311025	146011.5	469	46734	-11554.4	-247
40,000-50,000	120416	554432.7	654796.9	100364.2	115581	101102.6	875	4835	-738.4	-154
50,000-75,000	95743	644294.5	801679.4	157384.9	94753	157646.6	1663	990	-261.7	-262
75,000+	52154	624597.6	823965.7	199368.1	51783	199529.8	3852	371	-161.7	-404
TOTALS	8192418	10679446.0	10670847.1	-8600.9	2154292	821757.3	381	6038126	-830358.2	-138

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-2 CALIFORNIA -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	25668	8025.4	5701.7	-2323.7	0	.0	0	25668	-2323.7	-90
1,000-2,000	41168	15968.2	11471.8	-4496.4	0	.0	0	41168	-4496.4	-109
2,000-3,000	64232	20021.7	15219.1	-4802.6	0	.0	0	64232	-4802.6	-75
3,000-4,000	74524	25696.0	19754.2	-5941.8	0	.0	0	74524	-5941.8	-80
4,000-5,000	85312	36774.8	27949.5	-8825.3	0	.0	0	85312	-8825.3	-103
5,000-6,000	84320	41436.5	32072.8	-9363.7	992	16.2	16	83328	-9379.9	-113
6,000-7,000	80972	47700.6	36658.7	-11041.9	868	16.6	18	80104	-11058.5	-138
7,000-8,000	101680	70923.6	54522.5	-16401.1	1736	51.4	30	99944	-16452.5	-165
8,000-9,000	99820	75730.7	59224.3	-16506.4	3968	139.7	35	95852	-16646.1	-174
9,000-10,000	98084	82822.7	64565.3	-18257.4	2728	92.8	34	95356	-18350.2	-192
10,000-12,500	350052	339620.7	282486.2	-57134.5	27156	1317.7	48	322896	-58452.2	-181
12,500-15,000	425568	489219.4	429497.0	-59722.4	54684	3130.5	57	370884	-62852.9	-169
15,000-17,500	437100	590893.9	541844.2	-49049.7	85312	6323.8	74	351788	-55373.5	-157
17,500-20,000	372496	577676.0	551489.9	-26186.1	121024	11105.0	92	251472	-37291.1	-148
20,000-25,000	612312	1147469.1	1144756.4	-2712.7	330956	43260.2	131	281356	-45972.9	-163
25,000-30,000	371752	875589.9	916885.2	41295.3	273048	60195.4	220	98704	-18900.1	-191
30,000-40,000	314340	998714.5	1105968.5	107254.0	268708	118659.6	442	45632	-11405.6	-250
40,000-50,000	106640	489515.2	572306.7	82791.5	100688	83636.1	831	5952	-844.6	-141
50,000-75,000	84072	565795.9	699556.2	133760.3	83204	133991.8	1610	868	-231.5	-257
75,000+	44268	531755.7	698797.4	167041.7	44020	167158.9	3799	248	-117.2	-586
TOTALS	3874380	7031350.5	7270727.6	239377.1	1399092	629095.7	450	2475288	-389718.6	-157

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-3 CALIFORNIA -- ALL HOMEOWNERS: UNDER 62.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	13268	7065.4	4824.4	-2241.0	0	.0	0	13268	-2241.0	-168
1,000-2,000	22816	14057.5	9718.0	-4339.5	0	.0	0	22816	-4339.5	-190
2,000-3,000	24676	14954.5	10540.8	-4413.7	0	.0	0	24676	-4413.7	-179
3,000-4,000	23932	17147.0	12076.5	-5070.5	0	.0	0	23932	-5070.5	-212
4,000-5,000	31744	22886.7	16352.9	-6535.8	0	.0	0	31744	-6535.8	-206
5,000-6,000	36332	25375.8	18853.6	-6522.2	248	7.6	38	36084	-6529.8	-181
6,000-7,000	36828	28161.7	21064.9	-7096.8	372	7.8	20	36456	-7104.6	-195
7,000-8,000	55800	43864.5	33475.0	-10389.5	1240	40.8	34	54560	-10430.3	-191
8,000-9,000	63116	50843.0	39585.2	-11257.8	2356	94.0	39	60760	-11351.8	-187
9,000-10,000	65472	56258.5	43822.5	-12436.0	1736	54.2	32	63736	-12490.2	-196
10,000-12,500	265484	260875.3	218294.4	-42580.9	19096	887.5	46	246388	-43468.4	-176
12,500-15,000	364684	421848.4	371783.2	-50065.2	47244	2584.0	55	317440	-52649.2	-166
15,000-17,500	385888	520795.3	478433.4	-42361.9	75020	5161.0	69	310868	-47522.9	-153
17,500-20,000	325872	504014.5	481012.2	-23002.3	103664	8646.9	83	222208	-31649.2	-142
20,000-25,000	550932	1029554.0	1025224.6	-4329.4	299708	35993.6	120	251224	-40323.0	-161
25,000-30,000	334552	787233.4	822293.6	35060.2	246884	51604.3	209	87668	-16544.1	-189
30,000-40,000	275776	871561.2	960782.8	89221.6	238452	98853.4	414	37324	-9631.8	-258
40,000-50,000	89404	409061.0	474661.8	65600.8	85312	66139.9	775	4092	-539.1	-131
50,000-75,000	68448	451343.6	553701.1	102357.5	68324	102388.2	1499	124	-30.7	-307
75,000+	34348	391025.8	510093.8	119068.0	34348	119068.0	3471	0	.0	0
TOTALS	3069372	5927929.1	6106594.7	178665.6	1224004	491531.2	402	1845368	-312865.6	-170

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
' STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
' (A) CURRENT ..... $11.47.
' (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
' (A) CURRENT ..... NONE.
' (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
' (A) CURRENT ..... 6 %.
' (B) PROPOSED ..... 6 %.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-4 CALIFORNIA -- ALL HOMEOWNERS : 62 AND OVER.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	12400	960.0	877.3	-82.7	0	.0	0	12400	-82.7	-7
1,000-2,000	18352	1910.7	1753.8	-156.9	0	.0	0	18352	-156.9	-9
2,000-3,000	39556	5067.2	4678.3	-388.9	0	.0	0	39556	-388.9	-10
3,000-4,000	50592	8549.0	7677.7	-871.3	0	.0	0	50592	-871.3	-17
4,000-5,000	53568	13886.1	11596.6	-2289.5	0	.0	0	53568	-2289.5	-43
5,000-6,000	47988	16060.7	13219.2	-2841.5	744	8.6	12	47244	-2850.1	-60
6,000-7,000	44144	19538.9	15593.8	-3945.1	496	8.8	18	43648	-3953.9	-91
7,000-8,000	45880	27059.1	21047.5	-6011.6	496	10.6	21	45384	-6022.2	-133
8,000-9,000	36704	24887.7	19639.1	-5248.6	1612	45.7	29	35092	-5294.3	-151
9,000-10,000	32612	26564.2	20742.8	-5821.4	992	38.6	39	31620	-5860.0	-185
10,000-12,500	84568	78745.4	64191.8	-14553.6	8060	430.2	53	76508	-14983.8	-196
12,500-15,000	60884	67371.0	57713.8	-9657.2	7440	546.5	74	53444	-10203.7	-191
15,000-17,500	51212	70098.6	63410.8	-6687.8	10292	1162.8	113	40920	-7850.6	-192
17,500-20,000	46624	73661.5	70477.7	-3183.8	17360	2458.1	141	29264	-5641.9	-193
20,000-25,000	61380	117915.1	119531.8	1615.7	31248	7266.6	233	30132	-5649.9	-188
25,000-30,000	37200	88356.5	94591.6	6235.1	26164	8591.1	328	11036	-2356.0	-214
30,000-40,000	38564	127153.3	145185.7	18032.4	30256	19806.2	654	8308	-1773.8	-214
40,000-50,000	17236	80454.2	97644.9	17190.7	15376	17496.2	1136	1860	-305.5	-161
50,000-75,000	15624	114452.3	145855.1	31402.8	14880	31603.6	2121	744	-200.8	-287
75,000+	9920	140729.9	188703.6	47973.7	9672	48090.9	4958	248	-117.2	-586
TOTALS	805008	1103421.4	1164132.9	60711.5	175088	137564.5	786	629920	-76853.0	-122

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. IV 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-5 CALIFORNIA -- MARRIED HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	9052	3023.3	2144.4	-878.9	0	.0	0	9052	-878.9	-97
1,000-2,000	12896	6895.7	4838.9	-2056.8	0	.0	0	12896	-2056.8	-159
2,000-3,000	15872	7522.5	5453.0	-2069.5	0	.0	0	15872	-2069.5	-130
3,000-4,000	18228	8299.7	6151.1	-2148.6	0	.0	0	18228	-2148.6	-118
4,000-5,000	30752	16173.8	12001.0	-4172.8	0	.0	0	30752	-4172.8	-135
5,000-6,000	41168	19790.8	15216.6	-4574.2	0	.0	0	41168	-4574.2	-111
6,000-7,000	45880	26649.9	20224.0	-6425.9	0	.0	0	45880	-6425.9	-140
7,000-8,000	64604	43560.3	32914.6	-10645.7	0	.0	0	64604	-10645.7	-165
8,000-9,000	65348	48067.1	36444.2	-11622.9	0	.0	0	65348	-11622.9	-178
9,000-10,000	67952	54124.8	41116.0	-13008.8	0	.0	0	67952	-13008.8	-191
10,000-12,500	263748	247858.7	202254.1	-45604.6	12028	357.2	30	251720	-45961.8	-183
12,500-15,000	355632	399772.9	346798.3	-52974.6	33852	1233.3	36	321780	-54207.9	-168
15,000-17,500	386384	512353.7	465075.9	-47277.8	61628	3107.3	50	324756	-50385.1	-155
17,500-20,000	330956	502734.3	474568.8	-28165.5	96472	6077.5	63	234484	-34243.0	-146
20,000-25,000	557008	1024475.4	1013365.0	-11110.4	292392	31647.9	108	264616	-42758.3	-162
25,000-30,000	347324	808839.5	841338.8	32499.3	253456	50404.6	199	93868	-17905.3	-191
30,000-40,000	291772	915345.9	1007774.9	92429.0	249240	103075.6	414	42532	-10646.6	-251
40,000-50,000	97464	443514.7	516085.5	72570.8	92256	73275.7	794	5208	-704.9	-136
50,000-75,000	76880	511746.7	630975.6	119228.9	76384	119332.8	1562	496	-103.9	-208
75,000+	40672	479242.4	627764.9	148522.5	40424	148639.7	3679	248	-117.2	-586
TOTALS	3119592	6079992.1	6302505.6	222513.5	1208132	537151.6	445	1911460	-314638.1	-165

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-6 CALIFORNIA -- SINGLE HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	16616	5002.1	3557.3	-1444.8	0	.0	0	16616	-1444.8	-87
1,000-2,000	28272	9072.5	6632.9	-2439.6	0	.0	0	28272	-2439.6	-86
2,000-3,000	48360	12499.2	9766.1	-2733.1	0	.0	0	48360	-2733.1	-56
3,000-4,000	56296	17396.3	13603.1	-3793.2	0	.0	0	56296	-3793.2	-67
4,000-5,000	54560	20601.0	15948.5	-4652.5	0	.0	0	54560	-4652.5	-85
5,000-6,000	43152	21645.7	16856.2	-4789.5	992	16.2	16	42160	-4805.7	-114
6,000-7,000	35092	21050.7	16434.7	-4616.0	868	16.6	18	34224	-4632.6	-135
7,000-8,000	37076	27363.3	21607.9	-5755.4	1736	51.4	30	35340	-5806.8	-164
8,000-9,000	34472	27663.6	22780.1	-4883.5	3968	139.7	35	30504	-5023.2	-165
9,000-10,000	30132	28697.9	23449.3	-5248.6	2728	92.8	34	27404	-5341.4	-195
10,000-12,500	86304	91762.0	80232.1	-11529.9	15128	960.5	64	71176	-12490.4	-175
12,500-15,000	69936	89446.5	82698.7	-6747.8	20832	1897.2	91	49104	-8645.0	-176
15,000-17,500	50716	78540.2	76768.3	-1771.9	23684	3216.5	136	27032	-4988.4	-185
17,500-20,000	41540	74941.7	76921.1	1979.4	24552	5027.5	204	16988	-3048.1	-179
20,000-25,000	55304	122993.7	131391.4	8397.7	38564	11612.3	301	16740	-3214.6	-192
25,000-30,000	24428	66750.4	75546.4	8796.0	19592	9790.8	500	4836	-994.8	-207
30,000-40,000	22568	83368.6	98193.6	14825.0	19468	15584.0	799	3100	-759.0	-245
40,000-50,000	9176	46000.5	56221.2	10220.7	8432	10360.4	1233	744	-139.7	-200
50,000-75,000	7192	54049.2	68580.6	14531.4	6820	14659.0	2156	372	-127.6	-319
75,000+	3596	52513.3	71032.5	18519.2	3596	18519.2	5144	0	.0	0
TOTALS	754788	951358.4	968222.0	16863.6	190960	91944.1	481	563828	-75080.5	-133

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-7 CALIFORNIA -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	160023	71723.2	45023.2	-26700.0	0	.0	0	160023	-26700.0	-167
1,000-2,000	128535	58201.9	37364.8	-20837.1	0	.0	0	128535	-20837.1	-162
2,000-3,000	179457	84620.8	56249.1	-28371.7	0	.0	0	179457	-28371.7	-158
3,000-4,000	251904	126131.5	87357.6	-38773.9	0	.0	0	251904	-38773.9	-154
4,000-5,000	202335	113288.7	80464.5	-32824.2	0	.0	0	202335	-32824.2	-162
5,000-6,000	215127	134464.3	99910.1	-34554.2	0	.0	0	215127	-34554.2	-161
6,000-7,000	232962	159510.7	121779.5	-37731.2	123	.6	6	232839	-37731.8	-162
7,000-8,000	215742	160392.3	125252.7	-35139.6	1353	28.0	20	214389	-35167.6	-164
8,000-9,000	216972	171714.9	137750.7	-33964.2	3444	41.5	12	213528	-34005.7	-159
9,000-10,000	180933	155024.0	126315.9	-28708.1	6765	170.6	25	174168	-28878.7	-166
10,000-12,500	449196	445519.5	389189.2	-56330.3	41574	1612.3	39	407622	-57942.6	-142
12,500-15,000	317832	377502.9	348436.8	-29066.1	59532	3773.2	63	258300	-32839.3	-127
15,000-17,500	227058	315692.5	305234.8	-10457.7	68890	6529.3	95	158178	-16987.0	-107
17,500-20,000	154857	252584.4	253779.4	1195.0	72078	8807.1	122	82779	-7612.1	-92
20,000-25,000	159777	315527.7	331075.7	15548.0	115866	20255.1	175	43911	-4707.1	-107
25,000-30,000	66051	166817.6	185284.8	18467.2	60895	19074.9	313	5166	-607.7	-117
30,000-40,000	41943	143036.7	167966.0	24930.3	40221	25156.7	626	1722	-226.4	-133
40,000-50,000	13530	64587.0	80770.2	16183.2	13407	16195.6	1209	123	-12.4	-124
50,000-75,000	11439	77512.6	98448.4	20935.8	11193	20969.2	1872	246	-33.4	-167
75,000+	6765	77582.1	104539.8	26957.7	6642	26972.8	4087	123	-15.1	-151
TOTALS	3432438	3471434.3	3182193.2	-289241.1	501963	149586.9	298	2930475	-438828.0	-150

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-8 CALIFORNIA -- ALL RENTERS: UNDER 62.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	129396	64399.5	42221.0	-22178.5	0	.0	0	129396	-22178.5	-171
1,000-2,000	92127	48823.4	32951.4	-15872.0	0	.0	0	92127	-15872.0	-172
2,000-3,000	117834	63790.0	43995.4	-19794.6	0	.0	0	117834	-19794.6	-168
3,000-4,000	148338	83372.7	58601.9	-24770.8	0	.0	0	148338	-24770.8	-167
4,000-5,000	136653	80682.5	57437.7	-23244.8	0	.0	0	136653	-23244.8	-170
5,000-6,000	164205	105694.6	78770.1	-26924.5	0	.0	0	164205	-26924.5	-164
6,000-7,000	192495	133367.2	102245.6	-31121.6	123	.6	6	192372	-31122.2	-162
7,000-8,000	183516	138079.7	108080.3	-29999.4	1107	25.6	23	182409	-30025.0	-165
8,000-9,000	191142	152787.1	122547.4	-30239.7	2952	36.4	12	188190	-30276.1	-161
9,000-10,000	158793	137325.6	111586.7	-25738.9	5166	133.6	26	153627	-25872.5	-168
10,000-12,500	405408	404055.9	353479.6	-50577.3	37023	1395.9	38	368385	-51973.2	-141
12,500-15,000	290895	347563.1	320787.3	-26775.8	52275	3205.1	61	238620	-29980.9	-126
15,000-17,500	207501	289943.7	280706.4	-9237.3	62361	5731.5	92	145140	-14968.8	-103
17,500-20,000	140220	228288.5	229648.3	1359.8	65559	7683.7	117	74661	-6323.9	-85
20,000-25,000	143295	281646.9	295032.7	13385.8	104427	17022.6	163	38868	-3636.8	-93
25,000-30,000	57933	147178.4	163419.0	16240.6	54366	16632.3	306	3567	-391.7	-109
30,000-40,000	34809	117128.8	136974.2	19845.4	33825	19963.7	591	984	-118.3	-118
40,000-50,000	9717	44799.4	55745.0	10945.6	9717	10945.6	1128	0	.0	0
50,000-75,000	8487	56099.9	70889.2	14789.3	8487	14789.3	1740	0	.0	0
75,000+	5166	56598.0	76095.4	19497.4	5166	19497.4	3759	0	.0	0
TOTALS	2817930	2981624.9	2741213.6	-240411.3	442554	117063.3	264	2375376	-357474.6	-150

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. 1412F

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-9 CALIFORNIA -- ALL RENTERS : 62 AND OVER.

FAMILY INCOME	NUMPER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMPER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMPER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	30627	7323.7	2802.2	-4521.5	0	.0	0	30627	-4521.5	-148
1,000-2,000	36408	9378.5	4413.4	-4965.1	0	.0	0	36408	-4965.1	-136
2,000-3,000	61623	20830.8	12253.7	-8577.1	0	.0	0	61623	-8577.1	-139
3,000-4,000	103566	42758.8	28755.7	-14003.1	0	.0	0	103566	-14003.1	-135
4,000-5,000	65682	32606.2	23026.8	-9579.4	0	.0	0	65682	-9579.4	-146
5,000-6,000	50922	28769.7	21140.0	-7629.7	0	.0	0	50922	-7629.7	-150
6,000-7,000	40467	26143.5	19533.9	-6609.6	0	.0	0	40467	-6609.6	-163
7,000-8,000	32226	22312.6	17172.4	-5140.2	246	2.4	12	31980	-5142.6	-161
8,000-9,000	25830	18927.8	15203.3	-3724.5	492	5.1	10	25338	-3729.6	-147
9,000-10,000	22140	17698.4	14729.2	-2969.2	1599	37.0	23	20541	-3006.2	-147
10,000-12,500	43788	41463.6	35710.6	-5753.0	4551	216.4	47	39237	-5969.4	-152
12,500-15,000	26937	29939.8	27649.5	-2290.3	7257	568.1	78	19680	-2858.4	-145
15,000-17,500	19557	25748.8	24528.4	-1220.4	6519	797.8	123	13038	-2018.2	-155
17,500-20,000	14637	24295.9	24131.1	-164.8	6519	1123.4	173	8119	-1288.2	-159
20,000-25,000	16482	33880.8	36043.0	2162.2	11439	3232.5	284	5043	-1070.3	-214
25,000-30,000	8118	19639.2	21865.8	2226.6	6519	2442.6	376	1599	-216.0	-135
30,000-40,000	7134	25906.9	30991.8	5084.9	6396	5193.0	811	738	-108.1	-154
40,000-50,000	3813	19787.6	25025.2	5237.6	3690	5250.0	1419	123	-12.4	-124
50,000-75,000	2952	21412.7	27559.2	6146.5	2706	6179.9	2289	246	-33.4	-167
75,000+	1599	20984.1	28444.4	7460.3	1476	7475.4	4984	123	-15.1	-151
TOTALS	614508	489809.4	440979.6	-48829.8	59409	32523.6	548	555099	-81353.4	-147

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. sv 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISIRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-10 CALIFORNIA -- MARRIED RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	24723	11894.4	7560.6	-4333.8	0	.0	0	24723	-4333.8	-175
1,000-2,000	19303	9814.3	6513.1	-3301.2	0	.0	0	19803	-3301.2	-167
2,000-3,000	32472	17269.7	11759.3	-5510.4	0	.0	0	32472	-5510.4	-170
3,000-4,008	44649	24708.7	17234.8	-7473.9	0	.0	0	44649	-7473.9	-168
4,000-5,000	57318	33917.7	24116.7	-9801.0	0	.0	0	57318	-9801.0	-171
5,000-6,000	76875	47188.5	34166.1	-13022.4	0	.0	0	76875	-13022.4	-169
6,000-7,000	93357	59487.5	43588.7	-15898.8	0	.0	0	93357	-15898.8	-170
7,000-8,008	95940	65926.7	48594.1	-17332.6	0	.0	0	95940	-17332.6	-181
8,000-9,000	110331	80279.1	59710.5	-20568.6	0	.0	0	110331	-20568.6	-186
9,000-10,000	96432	74434.0	55632.0	-18802.0	0	.0	0	96432	-18802.0	-195
10,000-12,500	263097	242824.5	200999.4	-41825.1	615	9.8	16	262482	-41834.9	-159
12,500-15,000	210207	235402.5	208061.9	-27340.6	6396	196.8	31	203811	-27537.4	-135
15,000-17,500	163467	215512.5	200869.4	-14643.1	20418	684.5	34	143049	-15327.6	-107
17,500-20,000	117219	180528.7	175837.5	-4691.2	40713	2162.7	53	76506	-6853.9	-90
20,000-25,000	125952	235976.5	240171.1	4194.6	84870	8504.4	100	41082	-4309.8	-105
25,000-30,000	49077	116524.6	125952.8	9428.2	44772	9910.7	221	4305	-482.5	-112
30,000-40,000	31488	100013.8	114319.6	14305.8	29889	14516.7	486	1599	-210.9	-132
40,000-50,000	9840	44193.6	54534.9	10341.3	9717	10353.7	1067	123	-12.4	-124
50,000-75,000	7749	53158.2	66995.1	13836.9	7749	13836.9	1797	0	.0	0
75,000+	3567	41037.0	54881.4	13844.4	3567	13844.4	3846	0	.0	0
TOTALS	1633563	1890092.5	1751499.0	-138593.5	248706	74020.6	298	1384857	-212614.1	-154

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. av 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-11 CALIFORNIA -- SINGLE RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	135300	59828.8	37462.6	-2.366.2	0	.0	0	135300	-22366.2	-165
1,000-2,000	108732	48387.6	30851.7	-17535.9	0	.0	0	108732	-17535.9	-161
2,000-3,000	146985	67351.1	44489.8	-22861.3	0	.0	0	146985	-22861.3	-156
3,000-4,000	207255	101422.8	70122.8	-31300.0	0	.0	0	207255	-31300.0	-151
4,000-5,000	145017	79371.0	56347.8	-23023.2	0	.0	0	145017	-23023.2	-159
5,000-6,000	138252	87275.8	65744.0	-21531.8	0	.0	0	138252	-21531.8	-156
6,000-7,000	139605	100023.2	78190.8	-21832.4	123	.6	5	139482	-21833.0	-157
7,000-8,000	119802	94465.6	76658.6	-17807.0	1353	28.0	20	118449	-17835.0	-151
8,000-9,000	106641	91435.8	78040.2	-13395.6	3444	41.5	12	103197	-13437.1	-130
9,000-10,000	84501	80590.0	70683.9	-9906.1	6765	170.6	25	77736	-10076.7	-130
10,000-12,500	186099	202695.0	188189.8	-14505.2	40959	1602.5	39	145140	-16107.7	-111
12,500-15,000	107625	142100.4	140374.9	-1725.5	53136	3576.4	67	54489	-5301.9	-97
15,000-17,500	63591	100180.0	104365.4	4185.4	48462	5844.8	121	15129	-1659.4	-110
17,500-20,000	37638	72055.7	77941.9	5886.2	31365	6644.4	212	6273	-758.2	-120
20,000-25,000	33825	79551.2	90904.6	11353.4	30906	11750.7	379	2829	-397.3	-142
25,000-30,000	16974	50293.0	59332.0	9039.0	16113	9164.2	569	861	-125.2	-139
30,000-40,000	10455	43021.9	53646.4	10624.5	10332	10640.0	1033	123	-15.5	-155
40,000-50,000	3690	20393.4	26235.3	5841.9	3690	5841.9	1579	0	.0	0
50,000-75,000	3690	24354.4	31453.3	7098.9	3444	7132.3	2098	246	-33.4	-147
75,000+	3198	36545.1	49658.4	13113.3	3075	13128.4	4235	123	-15.1	-151
TOTALS	1798875	1581341.8	1430694.2	-150647.6	253257	75566.3	298	1545618	-226213.9	-146

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 1412T

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-12 ALAMEDA COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	27511	5825.3	3928.8	-1896.5	0	.0	0	27511	-1896.5	-69
1,000-2,000	18788	5267.7	3758.1	-1509.6	0	.0	0	18788	-1509.6	-80
2,000-3,000	24095	7701.9	5571.5	-2130.4	0	.0	0	24095	-2130.4	-88
3,000-4,000	23424	9710.0	7133.2	-2576.8	0	.0	0	23424	-2576.8	-110
4,000-5,000	21228	9045.0	6829.0	-2216.0	0	.0	0	21228	-2216.0	-105
5,000-6,000	19642	11049.6	8618.1	-2431.5	3355	84.1	25	16287	-2515.6	-154
6,000-7,000	20374	12589.8	10096.2	-2493.6	2684	120.6	45	17690	-2614.2	-148
7,000-8,000	18300	13238.5	10730.6	-2507.9	1769	102.1	57	16531	-2610.0	-158
8,000-9,000	17507	13513.7	11311.4	-2202.3	2867	208.7	72	14640	-2411.0	-165
9,000-10,000	15982	13742.6	11493.0	-2249.6	1952	170.1	85	14030	-2419.7	-173
10,000-12,500	46299	47347.1	41091.4	-6255.7	6527	569.0	88	39772	-6824.7	-171
12,500-15,000	45079	55769.9	50289.4	-5480.5	7747	813.9	106	37332	-6294.4	-169
15,000-17,500	36417	52401.1	48830.3	-3570.8	8052	1012.4	125	28365	-4583.2	-161
17,500-20,000	35075	58698.9	56151.1	-2547.8	9577	1383.5	144	25498	-3931.3	-154
20,000-25,000	47275	93779.7	92316.9	-1462.8	21960	3090.5	140	25315	-4553.3	-180
25,000-30,000	24278	58541.9	61338.3	2796.4	16592	4100.2	247	7686	-1303.8	-169
30,000-40,000	20252	65253.6	72357.6	7104.0	16958	7894.1	464	3294	-790.1	-239
40,000-50,000	6649	31606.9	37083.2	5476.3	6161	5574.2	899	488	-97.9	-196
50,000-75,000	4148	29031.1	35696.8	6665.7	4026	6704.1	1676	122	-38.4	-384
75,000+	2440	29388.1	38257.1	8869.0	2440	8869.0	3695	0	.0	0
TOTALS	474763	623502.4	612882.0	-10620.4	112667	40696.5	361	362096	-51316.9	-142

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $13.37.
   (B) PROPOSED ..... $8.89.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-13 ALAMEDA COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	1281	572.8	406.9	-165.9	0	.0	0	1281	-165.9	-128
1,000-2,000	2806	1266.2	925.2	-341.0	0	.0	0	2806	-341.0	-122
2,000-3,000	3477	1591.4	1178.8	-412.6	0	.0	0	3477	-412.6	-118
3,000-4,000	2928	1521.8	1136.9	-384.9	0	.0	0	2928	-384.9	-133
4,000-5,000	3538	1699.9	1299.2	-400.7	0	.0	0	3538	-400.7	-114
5,000-6,000	3172	2068.4	1561.8	-506.6	0	.0	0	3172	-506.6	-158
6,000-7,000	4270	3315.2	2510.2	-805.0	0	.0	0	4270	-805.0	-187
7,000-8,000	4514	3959.1	3013.8	-945.3	61	1.9	19	4453	-947.2	-210
8,000-9,000	4148	3710.1	2879.7	-830.4	61	.9	9	4087	-831.3	-203
9,000-10,000	5002	4947.1	3879.6	-1067.5	122	5.9	59	4880	-1073.4	-219
10,000-12,500	17690	20813.8	16785.0	-4028.8	305	10.4	35	17385	-4039.2	-232
12,500-15,000	23180	31007.2	26415.4	-4591.8	1098	83.1	76	22082	-4674.9	-212
15,000-17,500	20496	31037.0	27329.7	-3707.3	1342	87.2	67	19154	-3794.5	-198
17,500-20,000	24156	41671.0	38240.5	-3430.5	2928	313.7	108	21228	-3744.2	-177
20,000-25,000	36112	72411.4	69541.7	-2869.7	12566	1363.4	108	23546	-4233.1	-180
25,000-30,000	20313	48650.9	49894.9	1244.0	13054	2504.1	191	7259	-1260.1	-173
30,000-40,000	17812	57253.6	62577.0	5323.4	15006	5939.6	396	2806	-616.2	-220
40,000-50,000	5795	27547.4	31954.9	4407.5	5490	4488.1	816	305	-80.6	-269
50,000-75,000	3538	25141.6	30623.9	5482.3	3477	5512.7	1575	61	-30.4	-304
75,000+	2379	27445.0	35328.9	7883.9	2379	7883.9	3285	0	.0	0
TOTALS	206607	407630.9	407484.0	-146.9	57889	28194.9	487	148718	-28341.8	-191

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $13.37.
   (B) PROPOSED ..... $8.89.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-14 ALAMEDA COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	11590	5001.3	3263.8	-1737.5	0	.0	0	11590	-1737.5	-150
1,000-2,000	7564	3594.3	2431.0	-1163.3	0	.0	0	7564	-1163.3	-153
2,000-3,000	12078	5479.9	3781.4	-1698.5	0	.0	0	12078	-1698.5	-140
3,000-4,000	15189	7717.9	5528.1	-2189.8	0	.0	0	15189	-2189.8	-144
4,000-5,000	11895	6734.2	4917.0	-1817.2	0	.0	0	11895	-1817.2	-153
5,000-6,000	12688	8315.1	6313.2	-2001.9	0	.0	0	12688	-2001.9	-158
6,000-7,000	12993	8610.5	6787.2	-1823.3	0	.0	0	12993	-1823.3	-140
7,000-8,000	12078	8778.3	7119.5	-1658.8	61	.1	1	12017	-1658.9	-138
8,000-9,000	10858	8961.5	7373.4	-1588.1	305	5.1	17	10553	-1593.2	-150
9,000-10,000	9577	8147.0	6824.4	-1322.6	427	12.0	30	9150	-1334.6	-145
10,000-12,500	25864	25081.9	22410.1	-2671.8	3538	141.4	40	22326	-2813.2	-126
12,500-15,000	20252	23514.8	22240.8	-1274.0	4941	348.7	71	15311	-1622.7	-106
15,000-17,500	14823	20319.7	20043.8	-275.9	5429	550.9	102	9394	-826.8	-88
17,500-20,000	10309	16411.6	16925.8	514.2	6222	790.1	127	4087	-275.9	-67
20,000-25,000	10919	20718.9	22132.9	1414.0	9089	1592.3	175	1830	-178.3	-99
25,000-30,000	3782	9353.1	10756.1	1403.0	3721	1418.9	383	61	-15.9	-159
30,000-40,000	2318	7485.1	9129.9	1644.8	2196	1653.2	751	122	-8.4	-84
40,000-50,000	854	4049.4	5106.2	1056.8	793	1066.0	1333	61	-9.2	-92
50,000-75,000	305	1602.2	2056.3	454.1	244	468.3	2342	61	-14.2	-142
75,000+	305	3339.7	4665.4	1325.7	305	1325.7	4419	0	.0	0
TOTALS	206241	203216.4	189806.3	-13410.1	37271	9372.7	251	168970	-22782.8	-135

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $13.37.
   (B) PROPOSED ..... $8.89.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 60 %.

Moore Business Forms, Inc. av 1412F

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-15 FRESNO COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	6304	985.0	674.1	-310.9	0	.0	0	6304	-310.9	-49
1,000-2,000	6152	1218.5	866.1	-352.4	0	.0	0	6152	-352.4	-57
2,000-3,000	6004	1591.2	1166.0	-425.2	0	.0	0	6004	-425.2	-71
3,000-4,000	8492	2445.5	1877.9	-567.6	0	.0	0	8492	-567.6	-67
4,000-5,000	9300	3177.2	2469.5	-707.7	0	.0	0	9300	-707.7	-76
5,000-6,000	8988	3411.5	2802.8	-608.7	1012	24.7	25	7976	-633.4	-79
6,000-7,000	6940	2821.7	2358.5	-463.2	600	18.5	31	6340	-481.7	-76
7,000-8,000	6840	3205.7	2714.9	-490.9	580	44.1	63	6160	-534.9	-86
8,000-9,000	7952	4405.3	3706.9	-698.4	736	38.7	55	7216	-737.1	-102
9,000-10,000	7076	4179.8	3581.7	-598.1	864	54.0	60	6212	-652.1	-105
10,000-12,500	13188	9738.6	8890.2	-848.4	2572	141.8	55	10616	-990.2	-93
12,500-15,000	12668	11761.0	11190.0	-571.0	3620	208.7	58	9048	-779.7	-87
15,000-17,500	10316	11120.3	11038.3	-82.0	4408	337.7	77	5908	-419.7	-71
17,500-20,000	9436	12217.6	12835.8	618.2	7240	790.4	110	2196	-172.2	-78
20,000-25,000	13956	21486.0	23378.1	1892.1	11868	2066.6	174	1988	-174.5	-87
25,000-30,000	6884	14038.4	15853.8	1815.4	6372	1880.8	294	512	-65.4	-131
30,000-40,000	9112	25992.2	30845.0	4852.8	8592	4973.4	578	520	-120.6	-241
40,000-50,000	2312	9087.8	11364.6	2276.8	2312	2276.8	990	0	.0	0
50,000-75,000	1992	12586.6	16269.2	3682.6	1992	3682.6	1841	0	.0	0
75,000+	580	6858.4	9228.1	2369.7	580	2369.7	3950	0	.0	0
TOTALS	154392	162328.3	173111.5	10783.2	53448	18908.5	354	100944	-8125.3	-81

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.99.
   (B) PROPOSED ..... $7.14.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-16 FRESNO COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	320	32.4	28.1	-4.3	0	.0	0	320	-4.3	-14
1,000-2,000	576	130.6	101.9	-28.7	0	.0	0	576	-28.7	-48
2,000-3,000	1856	416.6	337.2	-79.4	0	.0	0	1856	-79.4	-42
3,000-4,000	2304	468.3	402.6	-65.7	0	.0	0	2304	-65.7	-29
4,000-5,000	2432	719.5	589.7	-129.8	128	.4	4	2304	-130.2	-57
5,000-6,000	3072	931.5	798.8	-132.7	128	1.9	19	2944	-134.6	-46
6,000-7,000	3200	1101.2	956.9	-144.3	128	2.3	23	3072	-146.6	-47
7,000-8,000	2624	1265.0	1036.3	-228.7	0	.0	0	2624	-228.7	-88
8,000-9,000	3328	1737.1	1448.3	-288.8	192	9.1	46	3136	-297.9	-96
9,000-10,000	3200	1754.5	1499.0	-255.5	320	25.8	86	2880	-281.3	-97
10,000-12,500	6592	4599.9	4147.7	-452.2	1152	49.2	41	5440	-501.4	-93
12,500-15,000	7296	6386.1	5965.4	-420.7	1664	68.7	40	5632	-489.4	-87
15,000-17,500	7936	8462.7	8352.6	-110.1	3392	259.5	76	4544	-369.6	-82
17,500-20,000	6784	8610.9	8954.4	343.5	4800	519.2	108	1984	-175.7	-88
20,000-25,000	12224	18957.9	20501.1	1543.2	10368	1714.4	165	1856	-171.2	-90
25,000-30,000	6272	12569.9	14049.3	1479.4	5760	1547.4	267	512	-68.0	-136
30,000-40,000	7616	21637.0	25627.5	3990.5	7296	4078.4	559	320	-87.9	-293
40,000-50,000	2176	8591.2	10727.3	2136.1	2176	2136.1	971	0	.0	0
50,000-75,000	1856	11580.9	14973.7	3392.8	1856	3392.8	1786	0	.0	0
75,000+	512	5821.9	7825.3	2003.4	512	2003.4	4007	0	.0	0
TOTALS	82176	115775.1	128323.1	12548.0	39872	15808.6	396	42304	-3260.6	-77

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.99.
   (B) PROPOSED ..... $7.14.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 1417F

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-17 FRESNO COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	2652	894.2	586.9	-307.3	0	.0	0	2652	-307.3	-114
1,000-2,000	2924	971.8	648.5	-323.3	0	.0	0	2924	-323.3	-111
2,000-3,000	2856	1067.5	729.9	-337.6	0	.0	0	2856	-337.6	-116
3,000-4,000	4964	1875.1	1373.6	-501.5	0	.0	0	4964	-501.5	-100
4,000-5,000	5508	2301.1	1725.8	-575.3	0	.0	0	5508	-575.3	-105
5,000-6,000	4828	2300.4	1797.3	-503.1	0	.0	0	4828	-503.1	-105
6,000-7,000	3196	1599.8	1268.3	-331.5	0	.0	0	3196	-331.5	-104
7,000-8,000	3400	1704.6	1402.4	-302.2	0	.0	0	3400	-302.2	-89
8,000-9,000	4352	2564.3	2133.0	-431.3	272	8.0	27	4080	-439.3	-107
9,000-10,000	3536	2288.4	1924.6	-363.8	272	6.0	20	3264	-369.8	-112
10,000-12,500	6324	5004.0	4558.8	-445.2	1020	43.9	44	5304	-489.1	-92
12,500-15,000	5168	5169.9	4984.1	-185.8	1496	88.4	59	3672	-274.2	-74
15,000-17,500	2312	2598.7	2601.3	2.6	884	58.7	65	1428	-56.1	-40
17,500-20,000	2652	3668.0	3915.3	247.3	2312	269.6	117	340	-22.3	-74
20,000-25,000	1632	2550.1	2881.3	331.2	1564	337.6	211	68	-6.4	-64
25,000-30,000	612	1479.7	1805.5	325.8	612	325.8	543	0	.0	0
30,000-40,000	1360	3849.3	4638.9	789.6	1224	818.2	682	136	-28.6	-286
40,000-50,000	136	513.0	638.1	125.1	136	125.1	1251	0	.0	0
50,000-75,000	204	1391.8	1844.8	453.0	204	453.0	2265	0	.0	0
75,000+	0	.0	.0	.0	0	.0	0	0	.0	0
TOTALS	58616	43791.7	41458.4	-2333.3	9996	2534.3	253	48620	-4867.6	-100

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.99.
   (B) PROPOSED ..... $7.14.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-18 LOS ANGELES COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	108972	24142.9	16231.8	-7911.1	0	.0	0	108972	-7911.1	-73
1,000-2,000	79002	22265.9	15718.4	-6547.5	0	.0	0	79002	-6547.5	-83
2,000-3,000	116262	36640.6	26483.7	-10156.9	0	.0	0	116262	-10156.9	-87
3,000-4,000	136134	51514.8	38424.4	-13090.4	0	.0	0	136134	-13090.4	-96
4,000-5,000	121068	50809.2	38828.6	-11980.6	0	.0	0	121068	-11980.6	-99
5,000-6,000	114264	59846.8	47491.9	-12354.9	10584	271.9	26	103680	-12626.8	-122
6,000-7,000	125334	73933.3	60420.7	-13512.6	12528	566.6	45	112806	-14079.2	-125
7,000-8,000	121932	83117.2	68512.6	-14604.6	9612	523.2	55	112320	-15127.8	-135
8,000-9,000	118530	86803.7	73411.6	-13392.1	14310	868.8	61	104220	-14260.9	-137
9,000-10,000	96714	77133.1	65907.6	-11225.5	16092	1098.7	68	80622	-12324.2	-153
10,000-12,500	273294	258821.2	231240.5	-27580.7	53190	3923.6	74	220104	-31504.3	-143
12,500-15,000	252828	292763.5	269478.7	-23284.8	53514	5081.0	95	199314	-28365.8	-142
15,000-17,500	203094	278640.9	264774.9	-13866.0	61236	6943.9	113	141858	-20809.9	-147
17,500-20,000	181440	294182.0	285935.3	-8246.7	71118	8950.3	126	110322	-17197.0	-156
20,000-25,000	250128	487841.7	490301.3	2459.6	136080	22220.4	163	114048	-19760.8	-173
25,000-30,000	144234	358616.5	373987.9	15371.4	101952	25206.6	247	42282	-9835.2	-233
30,000-40,000	127170	418472.0	457962.9	39490.9	103572	45912.4	443	23598	-6421.5	-272
40,000-50,000	42660	200267.4	231877.8	31610.4	38826	32442.5	836	3834	-832.1	-219
50,000-75,000	37800	255358.5	312525.0	57166.5	37584	57201.2	1521	216	-34.7	-174
75,000+	21600	257805.8	334178.3	76372.5	21330	76521.7	3593	270	-149.2	-497
TOTALS	2672460	3668977.0	3703693.9	34716.9	741528	287732.8	388	1930932	-253015.9	-131

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $12.88.
   (B) PROPOSED ..... $8.69.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 1412T

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-19 LOS ANGELES COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	7182	3137.6	2267.0	-870.6	0	.0	0	7182	-870.6	-121
1,000-2,000	9342	4882.0	3554.6	-1327.4	0	.0	0	9342	-1327.4	-143
2,000-3,000	16632	7171.4	5407.6	-1763.8	0	.0	0	16632	-1763.8	-106
3,000-4,000	19548	9132.6	6955.3	-2177.3	0	.0	0	19548	-2177.3	-112
4,000-5,000	23166	11688.2	8974.0	-2714.2	0	.0	0	23166	-2714.2	-117
5,000-6,000	22734	14627.6	11204.0	-3423.6	108	1.1	11	22626	-3424.7	-152
6,000-7,000	20628	15964.8	12162.1	-3802.7	108	2.1	21	20520	-3804.8	-186
7,000-8,000	29214	25648.1	19689.1	-5959.0	378	15.3	38	28836	-5974.3	-207
8,000-9,000	27000	24983.9	19394.2	-5589.7	270	9.0	30	26730	-5598.7	-210
9,000-10,000	27216	27436.9	21349.1	-6087.8	378	7.2	18	26838	-6095.0	-227
10,000-12,500	92070	102123.8	83429.0	-18694.8	2376	90.7	38	89694	-18785.5	-209
12,500-15,000	118422	150704.8	129908.6	-20796.2	8424	535.3	64	109998	-21331.5	-194
15,000-17,500	110214	160620.5	143388.0	-17232.5	11610	830.1	72	98604	-18062.6	-183
17,500-20,000	118368	197434.2	183289.5	-14144.7	23544	2030.2	86	94824	-16174.9	-171
20,000-25,000	187164	372977.0	363121.4	-9855.6	80460	9546.2	119	106704	-19401.8	-182
25,000-30,000	116424	292665.1	297040.7	4375.6	74196	14380.0	194	42228	-10004.4	-237
30,000-40,000	106488	352070.9	377742.6	25671.7	82782	32103.7	388	23706	-6432.0	-271
40,000-50,000	35370	166648.1	188079.5	21431.4	30996	22356.5	721	4374	-925.1	-210
50,000-75,000	32022	217662.6	263127.5	45464.9	31914	45480.7	1426	108	-15.8	-158
75,000+	19008	229502.5	296143.7	66641.2	18846	66753.8	3551	162	-112.6	-563
TOTALS	1138212	2387082.6	2436227.5	49144.9	366390	194141.9	530	771822	-144997.0	-188

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $12.88.
   (B) PROPOSED ..... $8.69.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-20 LOS ANGELES COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	59076	20273.8	13218.5	-7055.3	0	.0	0	59076	-7055.3	-119
1,000-2,000	42930	16091.9	10896.9	-5195.0	0	.0	0	42930	-5195.0	-121
2,000-3,000	72414	27625.9	19242.6	-8383.3	0	.0	0	72414	-8383.3	-116
3,000-4,000	96120	40431.8	29544.2	-10887.6	0	.0	0	96120	-10887.6	-113
4,000-5,000	77112	36644.9	27455.6	-9189.3	0	.0	0	77112	-9189.3	-119
5,000-6,000	79218	42957.9	33792.5	-9165.4	0	.0	0	79218	-9165.4	-116
6,000-7,000	91476	54702.9	44473.3	-10229.6	162	.9	5	91314	-10230.5	-112
7,000-8,000	84186	55248.4	46049.1	-9199.3	1350	18.3	13	82836	-9217.6	-111
8,000-9,000	82080	58354.3	49810.7	-8543.6	4698	87.5	19	77382	-8631.1	-112
9,000-10,000	60966	45842.3	39819.6	-6022.7	7182	153.5	21	53784	-6176.2	-115
10,000-12,500	167508	148549.1	137618.5	-10930.6	37098	1653.6	45	130410	-12584.2	-97
12,500-15,000	128088	136956.1	133033.6	-3922.5	38988	3025.8	78	89100	-6948.3	-78
15,000-17,500	88938	114135.4	116121.0	1985.6	46656	4787.7	103	42282	-2802.1	-66
17,500-20,000	60858	93765.5	98696.1	4930.6	45684	5924.4	130	15174	-993.8	-65
20,000-25,000	60642	111598.1	122170.7	10572.6	53676	11207.1	209	6966	-634.5	-91
25,000-30,000	26892	64317.2	74254.5	9937.3	25758	10057.7	390	1134	-120.4	-109
30,000-40,000	20412	65747.8	79230.4	13482.6	19980	13537.7	677	432	-55.1	-138
40,000-50,000	7020	33524.2	42561.6	9037.4	6858	9058.0	1313	162	-20.6	-103
50,000-75,000	5346	35795.2	46948.8	11153.6	5238	11172.1	2148	108	-18.5	-185
75,000+	2754	28117.7	37868.0	9750.3	2646	9767.9	3757	108	-17.6	-176
TOTALS	1314036	1230680.4	1202806.2	-27874.2	295974	80452.2	272	1018062	-108326.4	-106

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $12.88.
   (B) PROPOSED ..... $8.69.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 60 %.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-21 ORANGE COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	16326	4807.8	2753.3	-2054.5	0	.0	0	16326	-2054.5	-126
1,000-2,000	14376	4905.8	2916.0	-1989.8	0	.0	0	14376	-1989.8	-138
2,000-3,000	16801	6546.6	4065.6	-2481.0	0	.0	0	16801	-2481.0	-148
3,000-4,000	17226	7482.7	4807.5	-2675.2	0	.0	0	17226	-2675.2	-156
4,000-5,000	18671	10032.7	6529.5	-3503.2	0	.0	0	18671	-3503.2	-187
5,000-6,000	17801	11064.2	7567.4	-3496.8	2952	79.9	27	14849	-3576.7	-242
6,000-7,000	20823	14262.3	10106.2	-4156.1	3024	138.2	46	17799	-4294.3	-241
7,000-8,000	20592	16237.3	11570.4	-4666.9	1800	113.6	63	18792	-4780.5	-254
8,000-9,000	22007	18293.8	13428.2	-4865.6	2015	155.1	78	19992	-5020.7	-251
9,000-10,000	16922	14934.5	11091.8	-3842.7	1149	112.2	102	15773	-3954.9	-250
10,000-12,500	55874	57914.0	45844.0	-12070.0	3021	400.2	133	52853	-12470.2	-236
12,500-15,000	59872	72264.0	59832.4	-12431.6	2726	378.4	140	57146	-12810.0	-224
15,000-17,500	50730	69033.0	60088.3	-8944.7	4444	595.2	135	46286	-9539.9	-206
17,500-20,000	53412	82583.5	74795.0	-7788.5	6289	784.8	125	47123	-8573.3	-182
20,000-25,000	80606	147632.3	140544.6	-7087.7	25152	2835.1	113	55454	-9922.8	-179
25,000-30,000	45874	104923.6	105886.6	963.0	27044	4632.0	172	18830	-3669.0	-195
30,000-40,000	38807	115922.7	124476.7	8554.0	30355	10650.7	350	8452	-2096.7	-247
40,000-50,000	13217	57825.4	66070.5	8245.1	11441	8550.7	750	1776	-305.6	-170
50,000-75,000	8315	51976.3	63972.3	11996.0	8173	12006.5	1464	142	-10.5	-105
75,000+	4690	54974.9	71939.4	16964.5	4619	17044.9	3705	71	-80.4	-804
TOTALS	592942	923617.4	888285.7	-35331.7	134204	58477.5	436	458738	-93809.2	-205

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $9.47.
   (B) PROPOSED ..... $5.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-22 ORANGE COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	1278	581.6	359.1	-222.5	0	.0	0	1278	-222.5	-171
1,000-2,000	1704	1111.3	683.9	-427.4	0	.0	0	1704	-427.4	-251
2,000-3,000	3337	1969.4	1256.3	-713.1	0	.0	0	3337	-713.1	-216
3,000-4,000	3834	1633.2	1120.2	-513.0	0	.0	0	3834	-513.0	-135
4,000-5,000	3479	1951.4	1312.1	-639.3	0	.0	0	3479	-639.3	-183
5,000-6,000	3905	2441.2	1660.2	-781.0	0	.0	0	3905	-781.0	-200
6,000-7,000	4047	2739.8	1874.0	-865.8	0	.0	0	4047	-865.8	-216
7,000-8,000	5112	4211.7	2881.1	-1330.6	0	.0	0	5112	-1330.6	-261
8,000-9,000	6887	5954.9	4159.2	-1795.7	71	2.0	20	6816	-1797.7	-264
9,000-10,000	4970	4329.4	3096.6	-1232.8	142	7.8	78	4828	-1240.6	-258
10,000-12,500	20306	20982.9	15613.8	-5369.1	284	12.0	40	20022	-5381.1	-269
12,500-15,000	32944	38769.8	31014.4	-7755.4	710	39.1	56	32234	-7794.5	-242
15,000-17,500	32802	43381.9	36633.1	-6748.8	1207	110.5	92	31595	-6859.3	-217
17,500-20,000	41748	63890.2	56510.3	-7379.9	3266	241.3	73	38482	-7621.2	-198
20,000-25,000	68870	124001.3	116285.1	-7716.2	18531	1547.2	84	50339	-9263.4	-184
25,000-30,000	40186	90252.7	90142.3	-110.4	21513	3362.4	156	18673	-3472.8	-186
30,000-40,000	35855	105266.2	112345.7	7079.5	27406	9054.6	330	8449	-1975.1	-235
40,000-50,000	12425	54401.0	61864.7	7463.7	10721	7783.1	727	1704	-319.4	-188
50,000-75,000	7881	49202.9	60067.5	10864.6	7739	10876.2	1412	142	-11.6	-116
75,000+	4260	49506.3	64666.8	15160.5	4189	15224.4	3625	71	-63.9	-639
TOTALS	335830	666579.1	663546.4	-3032.7	95779	48260.6	504	240051	-51293.3	-214

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $9.47.
   (B) PROPOSED ..... $5.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-23 ORANGE COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	7128	4095.7	2253.5	-1842.2	0	.0	0	7128	-1842.2	-259
1,000-2,000	6336	3577.4	1986.3	-1591.1	0	.0	0	6336	-1591.1	-253
2,000-3,000	7344	4220.0	2438.9	-1781.1	0	.0	0	7344	-1781.1	-244
3,000-4,000	9432	5561.8	3375.8	-2186.0	0	.0	0	9432	-2186.0	-233
4,000-5,000	11304	7701.3	4821.5	-2879.8	0	.0	0	11304	-2879.8	-255
5,000-6,000	10728	7995.9	5223.9	-2772.0	0	.0	0	10728	-2772.0	-259
6,000-7,000	13752	10890.0	7415.6	-3474.4	0	.0	0	13752	-3474.4	-252
7,000-8,000	13680	11495.9	8041.5	-3454.4	0	.0	0	13680	-3454.4	-252
8,000-9,000	13104	11619.0	8406.4	-3212.6	0	.0	0	13104	-3212.6	-245
9,000-10,000	11016	10232.8	7504.9	-2727.9	0	.0	0	11016	-2727.9	-248
10,000-12,500	33264	35638.6	28558.0	-7080.6	504	26.7	53	32760	-7107.3	-217
12,500-15,000	25632	32177.6	27348.5	-4829.1	720	32.6	47	24912	-4861.7	-195
15,000-17,500	17064	24617.5	22172.3	-2445.2	2160	171.0	78	14904	-2616.2	-176
17,500-20,000	11232	18627.7	17722.8	-904.9	2520	328.1	131	8712	-1233.0	-142
20,000-25,000	11376	22932.4	23340.5	408.1	6048	1030.6	172	5328	-622.5	-117
25,000-30,000	5688	14632.0	15727.4	1095.4	4608	1210.7	263	1080	-115.3	-105
30,000-40,000	2808	9964.8	11122.0	1157.2	2592	1286.9	495	216	-129.7	-649
40,000-50,000	792	3418.1	4221.8	803.7	720	827.6	1182	72	-23.9	-239
50,000-75,000	576	4045.0	5261.2	1216.2	576	1216.2	2027	0	.0	0
75,000+	288	4276.4	5896.7	1620.3	288	1620.3	5401	0	.0	0
TOTALS	212544	247719.9	212839.5	-34880.4	20736	7750.7	374	191808	-42631.1	-222

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $9.47.
   (B) PROPOSED ..... $5.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-24 SAN DIEGO COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	41826	7224.1	4555.0	-2669.1	0	.0	0	41826	-2669.1	-64
1,000-2,000	38610	7533.2	5125.1	-2408.1	0	.0	0	38610	-2408.1	-62
2,000-3,000	55194	11471.8	8177.0	-3294.8	0	.0	0	55194	-3294.8	-60
3,000-4,000	43134	13575.2	9571.8	-4003.4	0	.0	0	43134	-4003.4	-93
4,000-5,000	38848	14464.8	10365.1	-4099.7	0	.0	0	38848	-4099.7	-106
5,000-6,000	29002	14648.8	10988.8	-3660.0	9044	229.3	25	19958	-3889.3	-194
6,000-7,000	29692	17973.7	13581.4	-4392.3	5808	259.2	45	23884	-4651.5	-195
7,000-8,000	27738	18570.4	14250.9	-4319.5	4950	315.7	63	22788	-4635.2	-203
8,000-9,000	27494	21272.9	16268.4	-5004.5	3040	256.3	85	24454	-5260.8	-215
9,000-10,000	27084	22213.5	17367.2	-4846.3	3500	371.8	106	23584	-5218.1	-221
10,000-12,500	59826	58554.6	48519.1	-10035.5	6426	724.7	113	53400	-10760.2	-202
12,500-15,000	54964	62887.5	54566.6	-8320.9	5996	711.5	119	46968	-9032.4	-184
15,000-17,500	46744	62968.6	56766.9	-6201.7	6370	677.9	106	40374	-6879.6	-170
17,500-20,000	37440	56980.1	53789.1	-3191.0	10382	1078.6	104	27058	-4269.6	-158
20,000-25,000	51892	94683.8	93076.2	-1607.6	23432	3314.5	142	28460	-4922.1	-173
25,000-30,000	25538	59101.6	61172.3	2070.7	17732	4051.9	229	7806	-1981.2	-254
30,000-40,000	20866	66033.0	73109.7	7076.7	17130	8092.7	473	3736	-1016.0	-275
40,000-50,000	5756	26631.0	31501.9	4870.9	5552	4911.8	877	204	-40.9	-205
50,000-75,000	5420	37244.0	46921.0	9677.0	5352	9682.9	1793	68	-5.9	-59
75,000+	2710	32247.7	42475.7	10228.0	2710	10228.0	3788	0	.0	0
TOTALS	669778	706280.3	672149.2	-34131.1	127424	44906.8	352	542354	-79037.9	-146

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.12.
   (B) PROPOSED ..... $6.02.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-25 SAN DIEGO COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	1632	697.2	457.0	-240.2	0	.0	0	1632	-240.2	-150
1,000-2,000	2244	988.1	665.1	-323.0	0	.0	0	2244	-323.0	-147
2,000-3,000	5100	2081.9	1459.4	-622.5	0	.0	0	5100	-622.5	-122
3,000-4,000	5712	1845.6	1386.3	-459.3	0	.0	0	5712	-459.3	-81
4,000-5,000	5848	2659.3	1924.1	-735.2	0	.0	0	5848	-735.2	-127
5,000-6,000	5440	2893.0	2125.3	-767.7	68	1.6	16	5372	-769.3	-142
6,000-7,000	6460	3981.5	2918.4	-1063.1	0	.0	0	6460	-1063.1	-164
7,000-8,000	7344	4957.3	3619.5	-1337.8	0	.0	0	7344	-1337.8	-183
8,000-9,000	8024	6186.5	4592.8	-1593.7	204	8.1	41	7820	-1601.8	-205
9,000-10,000	9792	8250.3	6107.9	-2142.4	136	2.4	24	9656	-2144.8	-221
10,000-12,500	25704	24974.0	19636.4	-5337.6	748	61.2	87	24956	-5398.8	-216
12,500-15,000	33184	36860.9	30917.5	-5943.4	1768	84.9	47	31416	-6028.3	-192
15,000-17,500	34204	44626.3	39371.4	-5254.9	3264	159.3	48	30940	-5414.2	-175
17,500-20,000	29784	43958.4	40933.6	-3024.8	7344	640.4	88	22440	-3665.2	-164
20,000-25,000	43180	76840.3	74459.3	-2381.0	18700	2165.2	116	24480	-4546.2	-186
25,000-30,000	22304	50635.2	51934.7	1299.5	14620	3087.9	212	7684	-1788.4	-232
30,000-40,000	18292	56847.2	62034.5	5187.3	15096	6272.4	415	3196	-1085.1	-339
40,000-50,000	4964	22754.2	26457.2	3703.0	4624	3780.7	822	340	-77.7	-259
50,000-75,000	4556	30956.7	38511.4	7554.7	4488	7560.9	1680	68	-6.2	-62
75,000+	2584	29936.2	39064.4	9128.2	2584	9128.2	3511	0	.0	0
TOTALS	276352	452930.1	448576.2	-4353.9	73644	32953.2	448	202708	-37307.1	-184

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.12.
   (B) PROPOSED ..... $6.02.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 60 %.

Moore Business Forms, Inc. xy 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-26 SAN DIEGO COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	11550	5961.2	3529.0	-2432.2	0	.0	0	11550	-2432.2	-210
1,000-2,000	9570	5341.6	3267.0	-2074.6	0	.0	0	9570	-2074.6	-216
2,000-3,000	13200	6987.7	4351.3	-2636.4	0	.0	0	13200	-2636.4	-200
3,000-4,000	18414	10101.7	6566.6	-3535.1	0	.0	0	18414	-3535.1	-192
4,000-5,000	16500	10112.6	6740.6	-3372.0	0	.0	0	16500	-3372.0	-204
5,000-6,000	14256	10057.6	6971.4	-3086.2	0	.0	0	14256	-3086.2	-216
6,000-7,000	17160	12529.3	8959.6	-3569.7	0	.0	0	17160	-3569.7	-208
7,000-8,000	15378	12042.2	8778.5	-3263.7	0	.0	0	15378	-3263.7	-212
8,000-9,000	16566	13960.2	10333.0	-3627.2	66	1.0	10	16500	-3628.2	-220
9,000-10,000	13992	12415.8	9388.7	-3027.1	132	3.7	37	13860	-3030.8	-218
10,000-12,500	30228	31453.0	26159.2	-5293.8	1716	67.2	40	28512	-5361.0	-188
12,500-15,000	19866	24590.8	21755.6	-2835.2	2178	180.0	82	17688	-3015.2	-170
15,000-17,500	11550	17361.0	15981.2	-1379.8	1980	161.5	81	9570	-1541.3	-161
17,500-20,000	7392	12647.4	12362.3	-285.1	2706	327.4	121	4686	-612.5	-130
20,000-25,000	8382	17288.5	17869.3	580.8	5082	983.5	193	3300	-402.7	-122
25,000-30,000	2904	7510.4	8061.1	550.7	2442	623.1	260	462	-72.4	-145
30,000-40,000	2310	8692.7	10171.1	1478.4	2178	1491.3	678	132	-12.9	-129
40,000-50,000	792	4130.3	5162.2	1031.9	792	1031.9	1290	0	.0	0
50,000-75,000	528	4042.0	5322.7	1280.7	528	1280.7	2561	0	.0	0
75,000+	264	3370.2	4661.2	1291.0	264	1291.0	4303	0	.0	0
TOTALS	230802	230596.2	196391.6	-34204.6	20064	7442.3	370	210738	-41646.9	-198

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.12.
   (B) PROPOSED ..... $6.02.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. 1412T

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-27 SAN JOAQUIN COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	6454	738.4	504.7	-233.7	0	.0	0	6454	-233.7	-36
1,000-2,000	4522	834.7	609.3	-225.4	0	.0	0	4522	-225.4	-50
2,000-3,000	4580	1058.5	791.2	-267.3	0	.0	0	4580	-267.3	-58
3,000-4,000	7392	1744.3	1393.7	-350.6	0	.0	0	7392	-350.6	-47
4,000-5,000	6882	2059.6	1634.1	-425.5	0	.0	0	6882	-425.5	-62
5,000-6,000	3204	1224.9	1016.8	-208.1	528	13.5	27	2676	-221.6	-82
6,000-7,000	5348	2270.9	1908.8	-362.1	856	32.1	36	4492	-394.2	-88
7,000-8,000	3656	1957.9	1649.6	-308.3	588	34.5	58	3068	-342.8	-111
8,000-9,000	3664	2072.3	1774.5	-297.8	460	20.2	40	3204	-318.0	-99
9,000-10,000	4694	2778.9	2448.9	-330.0	722	55.3	79	3972	-385.3	-96
10,000-12,500	9766	7019.3	6443.2	-576.1	2148	115.1	55	7618	-691.2	-91
12,500-15,000	10564	9461.0	9232.4	-228.6	4404	316.8	72	6160	-545.4	-88
15,000-17,500	9550	10383.8	10521.6	137.8	5036	454.9	91	4514	-317.1	-70
17,500-20,000	8750	11012.2	11481.6	469.4	6374	621.8	97	2376	-152.4	-64
20,000-25,000	10736	16492.1	18035.8	1543.7	9324	1633.2	176	1412	-89.5	-64
25,000-30,000	6486	12819.1	14317.7	1498.6	5524	1630.6	296	962	-132.0	-132
30,000-40,000	3846	10838.1	12843.2	2005.1	3718	2029.7	549	128	-24.6	-246
40,000-50,000	2118	8364.5	10529.4	2164.9	2118	2164.9	1031	0	.0	0
50,000-75,000	1284	6621.2	8747.3	2126.1	1284	2126.1	1635	0	.0	0
75,000+	578	5698.1	7849.8	2151.7	578	2151.7	3586	0	.0	0
TOTALS	114074	115449.8	123733.6	8283.8	43662	13400.4	307	70412	-5116.6	-73

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.09.
   (B) PROPOSED ..... $7.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. xv 14:27

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-28 SAN JOAQUIN COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	448	88.3	68.0	-20.3	0	.0	0	448	-20.3	-51
1,000-2,000	1024	143.6	122.0	-21.6	0	.0	0	1024	-21.6	-22
2,000-3,000	1280	320.1	255.7	-64.4	0	.0	0	1280	-64.4	-50
3,000-4,000	2112	382.2	339.1	-43.1	0	.0	0	2112	-43.1	-21
4,000-5,000	1536	347.4	304.2	-43.2	0	.0	0	1536	-43.2	-29
5,000-6,000	960	317.5	263.8	-53.7	0	.0	0	960	-53.7	-54
6,000-7,000	2048	834.4	698.6	-135.8	64	2.3	23	1984	-138.1	-69
7,000-8,000	1280	535.9	475.7	-60.2	192	8.2	41	1088	-68.4	-62
8,000-9,000	1024	533.8	454.6	-79.2	128	5.6	56	896	-84.8	-94
9,000-10,000	1856	1091.0	958.6	-132.4	64	1.4	14	1792	-133.8	-74
10,000-12,500	4288	2955.0	2667.4	-287.6	640	27.7	46	3648	-315.3	-88
12,500-15,000	6208	5436.0	5246.2	-189.8	2496	179.0	72	3712	-368.8	-100
15,000-17,500	6976	7391.3	7466.0	74.7	3456	324.2	93	3520	-249.5	-71
17,500-20,000	7232	9015.4	9315.2	299.8	4992	467.1	93	2240	-167.3	-76
20,000-25,000	9152	13788.5	15032.9	1244.4	8000	1335.9	167	1152	-91.5	-76
25,000-30,000	5760	11403.4	12697.5	1294.1	4864	1427.0	291	896	-132.9	-148
30,000-40,000	3648	10274.1	12181.0	1906.9	3456	1935.8	553	192	-28.9	-145
40,000-50,000	1920	7619.2	9548.3	1929.1	1920	1929.1	1015	0	.0	0
50,000-75,000	1152	5958.6	7802.7	1844.1	1152	1844.1	1537	0	.0	0
75,000+	512	4829.7	6649.6	1819.9	512	1819.9	3640	0	.0	0
TOTALS	60416	83265.4	92547.1	9281.7	31936	11307.3	354	28480	-2025.6	-71

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PRORERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.09.
   (B) PROPOSED ..... $7.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-29 SAN JOAQUIN COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	2310	585.3	372.0	-213.3	0	.0	0	2310	-213.3	-93
1,000-2,000	1914	617.3	414.3	-203.0	0	.0	0	1914	-203.0	-107
2,000-3,000	2310	679.1	474.4	-204.7	0	.0	0	2310	-204.7	-89
3,000-4,000	3894	1240.3	933.1	-307.2	0	.0	0	3894	-307.2	-79
4,000-5,000	4026	1551.2	1171.2	-380.0	0	.0	0	4026	-380.0	-95
5,000-6,000	1584	794.5	626.6	-167.9	0	.0	0	1584	-167.9	-105
6,000-7,000	2310	1237.6	980.0	-257.6	0	.0	0	2310	-257.6	-112
7,000-8,000	1980	1293.1	1021.8	-271.3	0	.0	0	1980	-271.3	-136
8,000-9,000	2508	1483.0	1257.2	-225.8	264	4.3	14	2244	-230.1	-105
9,000-10,000	2508	1535.4	1301.9	-233.5	264	15.0	50	2244	-248.5	-113
10,000-12,500	5082	3832.5	3490.2	-342.3	792	26.1	33	4290	-368.4	-86
12,500-15,000	4092	3836.0	3738.8	-97.2	1452	75.4	50	2640	-172.6	-66
15,000-17,500	2442	2836.1	2861.5	25.4	1320	87.1	67	1122	-61.7	-56
17,500-20,000	1452	1953.2	2074.2	121.0	1188	124.9	104	264	-3.9	-13
20,000-25,000	1584	2750.6	3028.2	277.6	1452	283.5	189	132	-5.9	-59
25,000-30,000	726	1440.0	1633.8	193.8	660	203.0	290	66	-9.2	-92
30,000-40,000	198	555.8	656.1	100.3	198	100.3	502	0	.0	0
40,000-50,000	198	777.1	992.5	215.4	198	215.4	1077	0	.0	0
50,000-75,000	66	280.3	362.5	82.2	66	82.2	822	0	.0	0
75,000+	66	674.6	940.4	265.8	66	265.8	2658	0	.0	0
TOTALS	41250	29953.0	28330.7	-1622.3	7920	1483.0	188	33330	-3105.3	-93

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.09.
   (B) PROPOSED ..... $7.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE B-30 SANTA CLARA COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	15033	3130.4	1891.6	-1238.8	0	.0	0	15033	-1238.8	-83
1,000-2,000	14105	3314.8	2108.9	-1205.9	0	.0	0	14105	-1205.9	-86
2,000-3,000	13888	4568.0	2994.9	-1573.1	0	.0	0	13888	-1573.1	-113
3,000-4,000	15333	7227.1	4718.3	-2508.8	0	.0	0	15333	-2508.8	-164
4,000-5,000	12036	5567.9	3812.1	-1755.8	0	.0	0	12036	-1755.8	-146
5,000-6,000	13084	7904.9	5564.5	-2340.4	2244	57.0	26	10840	-2397.4	-222
6,000-7,000	13158	9556.0	6795.5	-2760.5	1056	46.1	42	12102	-2806.6	-232
7,000-8,000	12561	9041.7	6733.6	-2308.1	1584	93.9	59	10977	-2402.0	-218
8,000-9,000	14446	11277.0	8580.0	-2697.0	2310	194.4	85	12136	-2891.4	-239
9,000-10,000	15322	13722.6	10672.6	-3050.0	1584	154.4	97	13738	-3204.4	-234
10,000-12,500	37265	38903.0	31387.5	-7515.5	2309	305.2	133	34956	-7820.7	-223
12,500-15,000	43117	53480.5	45902.0	-7578.5	6066	872.3	143	37051	-8450.8	-228
15,000-17,500	37976	54076.2	47231.9	-6844.3	4147	537.2	131	33829	-7381.5	-218
17,500-20,000	38648	63281.5	57352.7	-5928.8	5123	788.8	155	33525	-6717.6	-201
20,000-25,000	54374	104593.1	99526.8	-5066.3	15765	2051.8	130	38609	-7118.1	-184
25,000-30,000	36285	87087.1	86618.0	-469.1	20222	3436.5	170	16063	-3905.6	-243
30,000-40,800	30527	98345.3	103783.1	5437.8	21100	8254.4	391	9427	-2816.6	-300
40,000-50,800	9109	41725.1	46890.8	5164.7	7744	5654.5	734	1365	-489.8	-350
50,000-75,800	7420	48238.7	58683.2	10444.5	7355	10449.4	1412	65	-4.9	-49
75,000+	3059	37756.5	49616.2	11859.7	3059	11859.7	3826	0	.0	0
TOTALS	436746	702798.4	680864.2	-21934.2	101668	44755.6	440	335078	-66689.8	-199

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.27.
   (B) PROPOSED ..... $6.45.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE B-31 SANTA CLARA COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	975	488.4	305.9	-182.5	0	.0	0	975	-182.5	-183
1,000-2,000	1235	624.5	404.6	-219.9	0	.0	0	1235	-219.9	-183
2,000-3,000	2470	1167.6	779.3	-388.3	0	.0	0	2470	-388.3	-155
3,000-4,000	2925	1634.4	1091.0	-543.4	0	.0	0	2925	-543.4	-187
4,000-5,000	2730	1713.8	1154.9	-558.9	0	.0	0	2730	-558.9	-207
5,000-6,000	3250	2342.8	1582.9	-759.9	0	.0	0	3250	-759.9	-230
6,000-7,000	2730	2329.1	1570.9	-758.2	0	.0	0	2730	-758.2	-281
7,000-8,000	2925	2230.8	1568.8	-662.0	0	.0	0	2925	-662.0	-228
8,000-9,000	4810	4446.7	3145.2	-1301.5	0	.0	0	4810	-1301.5	-271
9,000-10,000	3640	3834.9	2674.0	-1160.9	0	.0	0	3640	-1160.9	-322
10,000-12,500	14495	16432.3	12379.5	-4052.8	65	4.0	40	14430	-4056.8	-282
12,500-15,000	20215	26645.8	21001.1	-5644.7	325	26.4	88	19890	-5671.1	-285
15,000-17,500	24050	34534.4	28757.0	-5777.4	780	50.3	63	23270	-5827.7	-250
17,500-20,000	27560	44384.8	38899.4	-5485.4	1885	167.4	88	25675	-5652.8	-220
20,000-25,000	43550	83918.8	77900.7	-6018.1	8775	874.8	99	34775	-6892.9	-198
25,000-30,000	31005	74270.9	72490.4	-1780.5	14690	2218.6	151	16315	-3999.1	-245
30,000-40,000	27755	88972.8	92807.3	3834.5	18850	6664.1	353	8905	-2829.6	-318
40,000-50,000	8515	38718.8	43313.2	4594.4	7020	5094.9	728	1495	-500.5	-334
50,000-75,000	6630	43208.0	52251.5	9043.5	6500	9048.0	1392	130	-4.5	-45
75,000+	2925	34077.9	44214.9	10137.0	2925	10137.0	3496	0	.0	0
TOTALS	234390	505977.5	498292.5	-7685.0	61815	34285.5	555	172575	-41970.5	-243

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.27.
   (B) PROPOSED ..... $6.45.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 6 %.

Moore Business Forms, Inc. NY 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE B-32 SANTA CLARA COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	4884	2464.1	1414.3	-1049.8	0	.0	0	4884	-1049.8	-214
1,000-2,000	4488	2349.2	1355.9	-993.3	0	.0	0	4488	-993.3	-221
2,000-3,000	5346	3008.0	1820.6	-1187.4	0	.0	0	5346	-1187.4	-224
3,000-4,000	9306	5379.1	3391.9	-1987.2	0	.0	0	9306	-1987.2	-214
4,000-5,000	5676	3533.7	2304.8	-1228.9	0	.0	0	5676	-1228.9	-216
5,000-6,000	7392	5196.8	3533.0	-1663.8	0	.0	0	7392	-1663.8	-225
6,000-7,000	9306	6921.4	4893.2	-2028.2	0	.0	0	9306	-2028.2	-218
7,000-8,000	7986	6357.0	4611.9	-1745.1	0	.0	0	7986	-1745.1	-218
8,000-9,000	7392	5991.3	4411.7	-1579.6	66	.4	4	7326	-1580.0	-216
9,000-10,000	10296	9274.7	7247.2	-2027.5	198	5.5	28	10098	-2033.0	-201
10,000-12,500	20856	21274.8	17570.1	-3704.7	330	7.0	23	20526	-3711.7	-181
12,500-15,000	19866	24539.8	21883.5	-2656.3	2640	148.0	57	17226	-2804.3	-163
15,000-17,500	13068	18610.3	17248.3	-1362.0	2574	195.1	75	10494	-1557.1	-148
17,500-20,000	10626	17811.9	17434.0	-377.9	3036	430.7	144	7590	-808.6	-106
20,000-25,000	10560	20546.9	21161.0	614.1	6336	1009.5	160	4224	-395.4	-94
25,000-30,000	5280	13067.0	14200.0	1133.0	4752	1173.5	244	528	-40.5	-81
30,000-40,000	2772	9360.9	10932.9	1572.0	2640	1595.5	614	132	-23.5	-235
40,000-50,000	594	2831.7	3488.8	657.1	594	657.1	1095	0	.0	0
50,000-75,000	660	4056.3	5214.7	1158.4	660	1158.4	1655	0	.0	0
75,000+	198	2894.3	4025.2	1130.9	198	1130.9	5655	0	.0	0
TOTALS	156552	185469.2	168143.0	-17326.2	24024	7511.6	313	132528	-24837.8	-187

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   - (A) CURRENT ..... $11.27.
   - (B) PROPOSED ..... $6.45.
3. INCOME TAX SURTAX:
   - (A) CURRENT ..... NONE.
   - (B) PROPOSED ..... 49 %.
4. SALES TAX RATE:
   - (A) CURRENT ..... 6 %.
   - (B) PROPOSED ..... 6 %.

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APPENDIX C

ESTIMATED IMPACT OF STATE

SALES TAX AS A REPLACEMENT SCHOOL FUNDING SOURCE

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-1 CALIFORNIA -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	368592	83029.6	67443.4	-15586.2	197527	6739.7	34	171065	-22325.9	-130
1,000-2,000	293810	79439.9	69731.8	-9708.1	147031	7253.5	49	146779	-16961.6	-116
2,000-3,000	377267	113683.3	105262.1	-8420.2	185857	11078.9	60	191450	-19499.1	-102
3,000-4,000	418432	159908.9	148540.3	-11368.6	162792	10703.9	66	255640	-22072.5	-86
4,000-5,000	374116	158435.3	151819.2	-6616.1	168110	11587.2	69	206006	-18203.3	-88
5,000-6,000	352460	185468.2	177373.1	-8095.1	145567	9484.7	65	206893	-17579.8	-85
6,000-7,000	363011	219401.2	210610.8	-8790.4	146229	9640.1	67	216782	-18630.5	-86
7,000-8,000	342145	257920.5	227434.6	-10485.9	136659	7951.6	61	211486	-18437.5	-87
8,000-9,000	349018	259219.4	252978.2	-6241.2	152672	10194.5	67	196346	-16435.7	-84
9,000-10,000	303248	248741.5	242212.5	-6529.0	131227	8949.3	68	172021	-15478.3	-90
10,000-12,500	837747	808116.6	798620.8	-9495.8	415312	28839.8	69	422435	-38335.6	-91
12,500-15,000	764679	884349.2	890104.9	5755.7	448375	34910.1	78	316304	-29154.4	-92
15,000-17,500	672891	915756.8	931557.3	15800.5	447884	38389.6	86	225007	-22589.1	-100
17,500-20,000	532273	837356.6	857701.5	20344.9	373601	37255.7	100	158672	-16910.8	-107
20,000-25,000	776640	1471073.9	1503384.2	32310.3	551857	60830.1	110	224783	-28519.8	-127
25,000-30,000	440017	1048087.7	1061538.3	13450.6	294130	35149.9	120	145887	-21699.3	-149
30,000-40,000	357759	1146134.6	1151489.3	5354.7	227792	29605.8	130	129967	-24251.1	-187
40,000-50,000	120416	554432.7	554098.5	-334.2	67746	10341.9	153	52670	-10676.1	-203
50,000-75,000	95745	644294.5	645071.0	776.5	51775	9208.7	178	43968	-8432.2	-192
75,000+	52154	624597.6	627260.2	2662.6	25755	6841.3	265	26399	-4178.7	-158
TOTALS	8192418	10679448.0	10674233.0	-5215.0	4471878	385156.3	86	3720540	-390371.3	-105

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-2 CALIFORNIA -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	25668	8025.4	6750.4	-1275.0	13764	422.4	31	11904	-1697.4	-143
1,000-2,000	41168	15968.2	13781.5	-2186.7	20708	909.4	44	20460	-3096.1	-151
2,000-3,000	64232	20021.7	19570.1	-451.6	43524	2505.3	58	20708	-2956.9	-143
3,000-4,000	74524	25696.0	25715.5	19.5	53072	3357.9	63	21452	-3338.4	-155
4,000-5,000	85312	36774.8	35900.8	-874.0	57288	3485.2	61	28024	-4359.2	-156
5,000-6,000	84320	41436.5	40930.1	-506.4	52700	3041.6	58	31620	-3548.0	-112
6,000-7,000	80972	47700.6	46184.8	-1515.8	44144	2601.3	59	36828	-4117.1	-112
7,000-8,000	101680	70923.6	67740.0	-3183.6	49476	2959.8	60	52204	-6143.4	-118
8,000-9,000	99820	75730.7	73150.1	-2580.6	49352	3081.3	62	50468	-5661.9	-112
9,000-10,000	98084	82822.1	79590.9	-3231.8	43276	2958.5	68	54808	-6190.3	-113
10,000-12,500	350052	339620.7	334008.0	-5612.7	190960	13631.3	71	159092	-19244.0	-121
12,500-15,000	425568	489219.4	491758.6	2539.2	264864	21405.8	81	160704	-18926.6	-118
15,000-17,500	437100	590893.9	600275.4	9381.5	292764	26337.0	90	144336	-16955.5	-118
17,500-20,000	372496	577676.0	592875.9	15199.9	263872	27882.4	106	108624	-12682.5	-117
20,000-25,000	612312	1147469.1	1173618.5	26149.4	435984	50137.6	115	176328	-23988.2	-136
25,000-30,000	371752	875589.9	886088.1	11398.2	249612	30082.7	121	122140	-18684.5	-153
30,000-40,000	314340	998714.5	1002202.4	3487.9	197160	25905.9	131	117180	-22418.0	-191
40,000-50,000	106640	489515.2	487579.5	-1935.7	58528	8855.0	151	48112	-10790.7	-224
50,000-75,000	84072	565795.9	565522.1	-273.8	46376	7864.1	169	37696	-8137.9	-216
75,000+	44268	531755.7	533258.4	1502.7	20708	4975.7	240	23560	-3473.0	-147
TOTALS	3874380	7031350.5	7077401.1	46050.6	2448132	242460.2	99	1426248	-196409.6	-138

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-3 CALIFORNIA -- ALL HOMEOWNERS: UNDER 62.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	13268	7065.4	5401.4	-1664.0	1488	32.6	22	11780	-1696.6	-144
1,000-2,000	22816	14057.5	11068.1	-2989.4	2604	97.0	37	20212	-3086.4	-153
2,000-3,000	24676	14954.5	12326.3	-2628.2	4960	240.5	48	19716	-2868.7	-146
3,000-4,000	23932	17147.0	14103.9	-3043.1	3472	179.0	51	20460	-3222.1	-157
4,000-5,000	31744	22888.7	19470.4	-3418.3	6572	363.3	55	25172	-3781.6	-150
5,000-6,000	36332	25375.8	22814.3	-2561.5	10416	529.7	51	25916	-3091.2	-119
6,000-7,000	36828	26161.7	23520.8	-2640.9	11284	667.9	59	25544	-3308.8	-130
7,000-8,000	55800	43864.5	40930.6	-2933.9	22196	1341.0	60	33604	-4274.9	-127
8,000-9,000	63116	50843.0	48704.6	-2138.4	28644	1861.2	65	34472	-3999.6	-116
9,000-10,000	65472	56258.5	54243.9	-2014.6	29388	2054.5	70	36084	-4069.1	-113
10,000-12,500	265484	260875.3	257540.8	-3334.5	146320	10491.1	72	119164	-13825.6	-116
12,500-15,000	364684	421846.4	425389.6	3543.2	232748	18906.3	81	131936	-15365.1	-116
15,000-17,500	385888	520795.3	530902.6	10107.3	262508	23901.8	91	123380	-13794.5	-112
17,500-20,000	325872	504014.5	518780.7	14766.2	232996	24534.7	105	92876	-9768.5	-105
20,000-25,000	550932	1029554.0	1054367.8	24813.8	396800	45287.0	114	154132	-20473.2	-133
25,000-30,000	334552	767233.4	797652.2	10418.8	225184	26613.6	118	109368	-16194.8	-148
30,000-40,000	275776	871561.2	874540.1	2978.9	172360	22268.0	129	103416	-19289.1	-187
40,000-50,000	89404	409061.0	406630.7	-2430.3	47616	6782.4	142	41788	-9212.7	-220
50,000-75,000	68448	451343.6	450890.0	-453.6	37448	6250.1	167	31000	-6703.7	-216
75,000+	34348	391025.8	392555.2	1529.4	16616	3971.3	239	17732	-2441.9	-138
TOTALS	3069372	5927929.1	5963834.0	35904.9	1891620	196373.0	104	1177752	-160468.1	-136

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. NV 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-4 CALIFORNIA -- ALL HOMEOWNERS : 62 AND OVER.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	12400	960.0	1349.0	389.0	12276	389.8	32	124	-.8	-8
1,000-2,000	18352	1910.7	2713.4	802.7	18104	812.4	45	248	-9.7	-49
2,000-3,000	39556	5067.2	7243.8	2176.6	38564	2264.8	59	992	-88.2	-88
3,000-4,000	50592	8549.0	11611.6	3062.6	49600	3178.9	64	992	-116.3	-116
4,000-5,000	53568	13886.1	16430.4	2544.3	50716	3121.9	62	2852	-577.6	-199
5,000-6,000	47988	16060.7	18115.8	2055.1	42284	2511.9	59	5704	-456.8	-80
6,000-7,000	44144	19538.9	20664.0	1125.1	32860	1933.4	59	11284	-808.3	-72
7,000-8,000	45880	27059.1	26809.4	-249.7	27280	1618.8	59	18600	-1868.5	-100
8,000-9,000	36704	24887.7	24445.5	-442.2	20708	1220.1	59	15996	-1662.3	-104
9,000-10,000	32612	26564.2	25347.0	-1217.2	13888	904.0	65	18724	-2121.2	-113
10,000-12,500	84568	78745.4	76467.2	-2278.2	44640	3140.2	70	39928	-5418.4	-136
12,500-15,000	60884	67371.0	66369.0	-1002.0	32116	2559.5	80	28768	-3561.5	-124
15,000-17,500	51212	70098.6	69372.8	-725.8	30256	2435.2	80	20956	-3161.0	-151
17,500-20,000	46624	73661.5	74095.2	433.7	30876	3347.7	108	15748	-2914.0	-186
20,000-25,000	81380	117915.1	119250.7	1335.6	39184	4850.6	124	22196	-3515.0	-158
25,000-30,000	37200	88356.5	89335.9	979.4	24428	3469.1	142	12772	-2489.7	-195
30,000-40,000	38564	127153.3	127662.3	509.0	24800	3637.9	147	13764	-3128.9	-227
40,000-50,000	17236	80454.2	80948.8	494.6	10912	2072.6	190	6324	-1578.0	-250
50,000-75,000	15624	114452.3	114632.1	179.8	8928	1614.0	181	6696	-1434.2	-214
75,000+	9920	140729.9	140703.2	-26.7	4092	1004.4	245	5828	-1031.1	-178
TOTALS	805008	1103421.4	1113567.1	10145.7	556512	46087.2	83	248496	-35941.5	-145

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

Moore Business Forms, Inc. NY 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-5 CALIFORNIA -- MARRIED HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	9052	3023.3	2532.1	-491.2	4588	151.2	33	4464	-642.4	-143
1,000-2,000	12896	6895.7	5630.5	-1265.2	4216	182.9	44	8680	-1448.1	-166
2,000-3,000	15872	7522.5	6619.9	-902.6	6696	369.4	55	9176	-1272.0	-138
3,000-4,000	18228	8299.7	7668.9	-630.8	11656	724.8	62	6572	-1355.6	-205
4,000-5,000	30752	16173.8	14982.5	-1191.3	18104	1087.6	60	12648	-2278.9	-181
5,000-6,000	41168	19790.8	19798.2	7.4	27280	1621.1	59	13888	-1613.7	-116
6,000-7,000	45880	26649.9	25924.7	-725.2	25792	1592.3	62	20088	-2317.5	-115
7,000-8,000	64604	43560.3	41971.7	-1588.6	34472	2094.1	61	30132	-3682.7	-122
8,000-9,000	65348	48067.1	46658.5	-1408.6	33108	2109.1	64	32240	-3517.7	-109
9,000-10,000	67952	54124.8	52682.2	-1442.6	31496	2247.2	71	36456	-3689.8	-101
10,000-12,500	263748	247858.7	245425.6	-2433.1	151900	11132.8	73	111848	-13565.9	-121
12,500-15,000	355632	399772.9	403742.7	3969.8	227788	18672.9	82	127844	-14703.1	-115
15,000-17,500	386384	512353.7	522262.4	9908.7	262508	23891.7	91	123876	-13983.0	-113
17,500-20,000	330956	502734.3	517501.1	14766.8	236344	24989.9	106	94612	-10223.1	-108
20,000-25,000	557008	1024475.4	1050120.4	25645.0	401016	45893.5	114	155992	-20248.5	-130
25,000-30,000	347324	808839.5	819480.4	10640.9	232128	27825.5	120	115196	-17184.6	-149
30,000-40,000	291772	915345.9	918432.5	3086.6	182900	23702.5	130	108872	-20615.9	-189
40,000-50,000	97464	443514.7	441403.5	-2111.2	52576	7802.6	148	44888	-9913.8	-221
50,000-75,000	76880	511746.7	511568.2	-178.5	42656	7131.2	167	34224	-7309.7	-214
75,000+	40672	479242.4	480632.9	1390.5	18972	4573.5	241	21700	-3183.0	-147
TOTALS	3119592	6079992.1	6135038.9	55046.8	2006196	207795.8	104	1113396	-152749.0	-137

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-6 CALIFORNIA -- SINGLE HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	16616	5002.1	4218.3	-783.8	9176	271.2	29	7440	-1055.0	-143
1,000-2,000	28272	9072.5	8151.0	-921.5	16492	726.5	44	11780	-1648.0	-140
2,000-3,000	48360	12499.2	12950.2	451.0	36828	2135.9	58	11532	-1684.9	-147
3,000-4,000	56296	17396.3	18046.6	650.3	41416	2633.1	64	14880	-1982.8	-133
4,000-5,000	54560	20601.0	20918.3	317.3	39184	2397.6	61	15376	-2080.3	-135
5,000-6,000	43152	21645.7	21131.9	-513.8	25420	1420.5	56	17732	-1934.3	-109
6,000-7,000	35092	21050.7	20260.1	-790.6	18352	1009.0	55	16740	-1799.6	-108
7,000-8,000	37076	27363.3	25768.3	-1595.0	15004	865.7	58	22072	-2460.7	-111
8,000-9,000	34472	27663.6	26491.6	-1172.0	16244	972.2	60	18228	-2144.2	-118
9,000-10,000	30132	28697.9	26908.7	-1789.2	11780	711.3	60	18352	-2500.5	-136
10,000-12,500	86304	91762.0	88582.4	-3179.6	39060	2498.5	64	47244	-5678.1	-120
12,500-15,000	69936	89446.5	88015.9	-1430.6	37076	2792.9	75	32860	-4223.5	-128
15,000-17,500	50716	78540.2	78013.0	-527.2	30256	2445.3	81	20460	-2972.5	-145
17,500-20,000	41540	74941.7	75374.8	433.1	27528	2892.5	105	14012	-2459.4	-176
20,000-25,000	55304	122993.7	123498.1	504.4	34968	4244.1	121	20336	-3739.7	-184
25,000-30,000	24428	66750.4	67507.7	757.3	17484	2257.2	129	6944	-1499.9	-217
30,000-40,000	22568	83368.6	83769.9	401.3	14260	2203.4	154	8308	-1802.1	-217
40,000-50,000	9176	46000.5	46176.0	175.5	5952	1052.4	175	3224	-876.9	-274
50,000-75,000	7192	54049.2	53953.9	-95.3	3720	732.9	198	3472	-828.2	-237
75,000+	3596	52513.3	52625.5	112.2	1736	402.2	237	1860	-290.0	-153
TOTALS	754788	951358.4	942362.2	-8996.2	441936	34664.4	78	312852	-43660.6	-140

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
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2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. xv 1412T

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-7 CALIFORNIA -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	160023	71723.2	51094.1	-20629.1	738	9.7	14	159285	-20638.8	-130
1,000-2,000	126535	58201.9	44324.1	-13877.8	1968	28.0	14	126567	-13905.8	-110
2,000-3,000	179457	84620.8	68316.3	-16304.5	8487	128.7	15	170970	-16433.2	-96
3,000-4,000	251904	126131.5	107634.1	-18497.4	17220	261.5	15	234684	-18758.9	-80
4,000-5,000	202335	113268.7	99562.7	-13726.0	24477	417.5	17	177858	-14143.5	-80
5,000-6,000	215127	134464.3	121534.2	-12930.1	39606	982.3	25	175521	-13912.4	-79
6,000-7,000	232962	159510.7	146677.1	-12833.6	53628	1476.6	28	179334	-14310.2	-80
7,000-8,000	215742	160392.3	149806.5	-10585.8	56088	1810.5	32	159654	-12396.3	-78
8,000-9,000	216972	171714.9	163676.2	-8038.7	71094	2588.6	36	145878	-10627.3	-73
9,000-10,000	180933	155024.0	148287.6	-6736.4	62976	2482.0	39	117957	-9218.4	-78
10,000-12,500	449196	440519.5	435727.5	-9792.0	185853	8803.3	47	263343	-18595.3	-71
12,500-15,000	317832	377502.9	376857.5	-645.4	162852	9435.1	58	154980	-10080.5	-65
15,000-17,500	227058	315692.5	320180.0	4487.5	144279	10069.0	70	82779	-5581.5	-67
17,500-20,000	154857	252584.4	256812.8	4228.4	103197	8126.7	79	51660	-3898.3	-75
20,000-25,000	159777	315527.7	320484.4	4956.7	110454	9527.2	86	49323	-4570.5	-93
25,000-30,000	66051	166817.6	168501.2	1683.6	43296	4016.4	93	22755	-2332.8	-102
30,000-40,000	41943	143035.7	144197.7	1162.0	28536	3121.2	110	13407	-1959.2	-146
40,000-50,000	13530	64587.0	65553.8	966.8	9840	1470.8	150	3690	-504.0	-136
50,000-75,000	11439	77512.6	77735.7	223.1	5535	1175.9	214	5904	-952.8	-161
75,000+	6765	77582.1	78522.9	940.8	4920	1549.0	316	1845	-608.2	-338
TOTALS	3432438	3471434.3	3345486.4	-125947.9	1135044	67480.0	59	2297394	-193427.9	-84

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-8 CALIFORNIA -- ALL RENTERS: UNDER 62.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	129396	64399.5	47213.4	-17186.1	615	7.7	13	128781	-17193.8	-133
1,000-2,000	92127	48823.4	37986.0	-10837.4	984	11.6	12	91143	-10849.0	-119
2,000-3,000	117834	63790.0	52047.5	-11742.5	4674	60.4	13	113160	-11802.9	-104
3,000-4,000	148338	83372.7	70812.7	-12560.0	7872	135.3	17	140466	-12695.3	-90
4,000-5,000	136653	80682.5	70635.3	-10047.2	15867	270.9	17	120786	-10318.1	-85
5,000-6,000	164205	105694.6	95347.0	-10347.6	29274	734.3	25	134931	-11081.9	-82
6,000-7,000	192495	133367.2	122778.3	-10588.9	44526	1284.0	29	147969	-11872.9	-80
7,000-8,000	183516	138079.7	128925.0	-9154.7	46986	1490.3	32	136530	-10645.0	-78
8,000-9,000	191142	152787.1	145526.0	-7261.1	61377	2261.2	37	129765	-9522.3	-73
9,000-10,000	158793	137325.6	131153.1	-6172.5	52890	2104.5	40	105903	-8277.0	-78
10,000-12,500	405408	404055.9	395437.0	-8618.9	167034	7936.6	48	238374	-16555.5	-69
12,500-15,000	290895	347563.1	346853.7	-709.4	149199	8482.2	57	141696	-9191.6	-65
15,000-17,500	207501	289943.7	294133.9	4190.2	131610	9124.7	69	75891	-4934.5	-65
17,500-20,000	140220	228288.5	232456.0	4167.5	94341	7336.2	78	45879	-3168.7	-69
20,000-25,000	143295	281645.9	286377.6	4730.7	99015	8524.7	86	44280	-3794.0	-86
25,000-30,000	57933	147178.4	148532.5	1354.1	37269	3402.4	91	20664	-2048.3	-99
30,000-40,000	34809	117128.8	118073.1	944.3	23493	2461.0	105	11316	-1516.7	-134
40,000-50,000	9717	44799.4	45578.6	779.2	7257	1039.0	142	2460	-259.8	-104
50,000-75,000	8487	56099.9	56294.8	194.9	4182	941.2	224	4305	-746.3	-174
75,000+	5166	56598.0	57378.8	780.8	3936	1214.8	311	1230	-434.0	-362
TOTALS	2817930	2981624.9	2883540.3	-98084.6	982401	58823.0	60	1835529	-156907.6	-85

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-9 CALIFORNIA -- ALL RENTERS : 62 AND OVER.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	30627	7323.7	3880.7	-3443.0	123	2.0	20	30504	-3445.0	-113
1,000-2,000	36408	9378.5	6338.1	-3040.4	984	16.4	16	35424	-3056.8	-86
2,000-3,000	61623	20830.8	16268.8	-4562.0	3823	68.3	18	57810	-4630.3	-80
3,000-4,000	103566	42758.8	36821.4	-5937.4	9348	126.2	14	94218	-6063.6	-64
4,000-5,000	65682	32606.2	28927.4	-3678.8	8610	146.6	17	57072	-3825.4	-67
5,000-6,000	50922	26769.7	26187.2	-2582.5	10332	248.0	24	40590	-2830.5	-70
6,000-7,000	40467	26143.5	23898.8	-2244.7	9102	192.6	21	31365	-2437.3	-78
7,000-8,000	32226	22312.6	20881.5	-1431.1	9102	320.2	35	23124	-1751.3	-76
8,000-9,000	25830	18927.8	18150.2	-777.6	9717	327.4	34	16113	-1105.0	-69
9,000-10,000	22140	17698.4	17134.5	-563.9	10086	377.5	37	12054	-941.4	-78
10,000-12,500	43788	41463.6	40290.5	-1173.1	18819	866.7	46	24969	-2039.8	-82
12,500-15,000	26937	29939.8	30003.8	64.0	13653	952.9	70	13284	-888.9	-67
15,000-17,500	19557	25748.8	26046.1	297.3	12669	944.3	74	6888	-647.0	-94
17,500-20,000	14637	24295.9	24356.8	60.9	8856	790.5	89	5781	-729.6	-126
20,000-25,000	16482	33880.8	34106.8	226.0	11439	1002.5	88	5043	-776.5	-155
25,000-30,000	8118	19639.2	19968.7	329.5	6027	614.0	102	2091	-284.5	-135
30,000-40,000	7134	25906.9	26124.6	217.7	5043	660.2	132	2091	-442.5	-211
40,000-50,000	3813	19787.6	19975.2	187.6	2583	431.8	166	1230	-244.2	-204
50,000-75,000	2952	21412.7	21440.9	28.2	1353	234.7	168	1599	-206.5	-129
75,000+	1599	20984.1	21144.1	160.0	984	334.2	334	615	-174.2	-290
TOTALS	614508	489809.4	461946.1	-27863.3	152643	8657.0	57	461865	-36520.3	-79

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-10 CALIFORNIA -- MARRIED RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	24723	11894.4	8596.0	-3298.4	123	4.2	42	24600	-3302.6	-134
1,000-2,000	19803	9814.3	7691.0	-2123.3	635	11.5	19	19168	-2134.8	-111
2,000-3,000	32472	17269.7	14103.4	-3166.3	1599	24.6	15	30873	-3190.9	-103
3,000-4,000	44649	24708.7	21112.8	-3595.9	2829	67.0	24	41820	-3662.9	-88
4,000-5,000	57318	33917.7	29810.4	-4107.3	7995	155.5	19	49323	-4262.8	-86
5,000-6,000	76875	47188.5	42935.0	-4253.5	17343	483.2	28	59532	-4736.7	-80
6,000-7,000	93357	59487.5	55569.4	-3918.1	24477	756.7	31	68880	-4674.8	-68
7,000-8,000	95940	65926.7	62218.2	-3708.5	27060	924.9	34	68880	-4633.4	-67
8,000-9,000	110331	80279.1	77180.3	-3098.8	40467	1539.7	38	69864	-4638.5	-66
9,000-10,000	96432	74434.0	72091.4	-2342.6	39237	1632.5	42	57195	-3975.1	-69
10,000-12,500	263097	242824.5	240404.0	-2420.5	123369	6106.6	49	139728	-8527.1	-61
12,500-15,000	210207	235402.5	237176.9	1774.4	120294	7234.4	60	89913	-5460.0	-61
15,000-17,500	163467	215512.5	220053.4	4540.9	109593	7952.9	73	53874	-3412.0	-63
17,500-20,000	117219	180528.7	184507.1	3978.4	82041	6545.4	80	35178	-2567.0	-73
20,000-25,000	125952	235976.5	239964.8	3988.3	87207	7537.8	86	38745	-3549.5	-92
25,000-30,000	49077	116524.6	117910.4	1385.8	32964	3065.3	93	16113	-1679.5	-104
30,000-40,000	31488	100013.8	100668.7	654.9	20664	2152.8	104	10824	-1497.9	-139
40,000-50,000	9840	44193.6	44953.6	760.0	6888	1143.3	166	2952	-383.3	-128
50,000-75,000	7749	53158.2	53137.6	-20.6	3321	717.7	217	4428	-738.3	-168
75,000+	3567	41037.0	41396.7	359.7	2337	721.0	313.	1230	-361.3	-301
TOTALS	1633563	1890092.5	1871481.1	-18611.4	750423	48777.0	65	883140	-67388.4	-76

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-11 CALIFORNIA -- SINGLE RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	135300	59828.8	42498.1	-17330.7	615	5.5	9	134685	-17336.2	-129
1,000-2,000	108732	48587.6	36833.1	-11754.5	1353	16.5	12	107379	-11771.0	-110
2,000-3,000	146985	67351.1	54212.9	-13138.2	6888	104.1	15	140097	-13242.3	-95
3,000-4,000	207255	101422.8	86521.3	-14901.5	14391	194.5	14	192864	-15096.0	-78
4,000-5,000	145017	79371.0	69752.3	-9618.7	16482	262.0	16	128535	-9880.7	-77
5,000-6,000	138252	87275.8	78599.2	-8676.6	22263	499.1	22	115989	-9175.7	-79
6,000-7,000	139605	100023.2	91107.7	-8915.5	29151	719.9	25	110454	-9635.4	-87
7,000-8,000	119802	94465.6	87588.3	-6877.3	29028	885.0	31	90774	-7762.9	-85
8,000-9,000	106641	91435.8	86495.9	-4939.9	30627	1048.9	34	76014	-5988.8	-79
9,000-10,000	84501	80590.0	76196.2	-4393.8	23739	849.5	36	60762	-5243.3	-86
10,000-12,500	186099	202695.0	195323.5	-7371.5	62484	2696.7	43	123615	-10068.2	-81
12,500-15,000	107625	142100.4	139680.6	-2419.8	42558	2200.7	52	65067	-4620.5	-71
15,000-17,500	63591	100180.0	100126.6	-53.4	34686	2116.1	61	28905	-2169.5	-75
17,500-20,000	37638	72055.7	72305.7	250.0	21156	1582.3	75	16482	-1331.3	-81
20,000-25,000	33825	79551.2	80519.6	968.4	23247	1989.4	86	10578	-1021.0	-96
25,000-30,000	16974	50293.0	50590.8	297.8	10332	951.1	92	6642	-653.3	-99
30,000-40,000	10455	43021.9	43529.0	507.1	7872	968.4	123	2583	-461.3	-177
40,000-50,000	3690	20393.4	20600.2	206.8	2952	327.5	109	738	-120.7	-172
50,000-75,000	3690	24354.4	24598.1	243.7	2214	458.2	208	1476	-214.5	-143
75,000+	3198	36545.1	37126.2	581.1	2583	828.0	318	615	-246.9	-412
TOTALS	1798875	1581341.8	1474005.3	-107336.5	384621	18703.0	49	1414254	-126039.5	-89

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.47.
   (B) PROPOSED ..... $7.31.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

Moore Business Forms, Inc. NY 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-12 ALAMEDA COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	27511	5825.3	4934.3	-891.0	15189	532.1	35	12322	-1423.1	-116
1,000-2,000	18788	5267.7	4752.6	-515.1	9882	492.9	50	8906	-1008.0	-113
2,000-3,000	24095	7701.9	7154.2	-547.7	11224	670.8	60	12871	-1218.5	-94
3,000-4,000	23424	9710.0	9001.3	-708.7	8601	517.3	60	14823	-1226.0	-83
4,000-5,000	21228	9045.0	8770.7	-274.3	10248	679.8	67	10980	-954.1	-87
5,000-6,000	19642	11049.6	10500.9	-548.7	8296	526.7	63	11346	-1075.4	-95
6,000-7,000	20374	12589.8	12221.8	-368.0	9028	547.6	61	11346	-915.6	-81
7,000-8,000	18300	13238.5	12762.2	-476.3	7137	365.0	51	11163	-841.3	-75
8,000-9,000	17507	13513.7	13253.1	-260.6	7198	517.4	72	10309	-778.0	-76
9,000-10,000	15982	13742.6	13363.9	-378.7	6588	402.7	61	9394	-781.4	-83
10,000-12,500	46299	47347.1	46487.9	-859.2	21289	1343.0	63	25010	-2202.2	-88
12,500-15,000	45079	55769.9	55549.1	-220.8	24400	1565.7	64	20679	-1786.5	-86
15,000-17,500	36417	52401.1	52641.8	240.7	22387	1663.0	74	14030	-1422.3	-102
17,500-20,000	35075	58698.9	59363.4	664.5	23607	1950.7	83	11468	-1286.2	-112
20,000-25,000	47275	93779.7	94496.0	716.3	30744	2769.9	90	16531	-2053.6	-124
25,000-30,000	24278	58541.9	59253.3	711.4	16287	1786.7	110	7991	-1075.3	-134
30,000-40,000	20252	65253.6	65590.5	336.9	12871	1661.7	129	7381	-1324.8	-179
40,000-50,000	6649	31606.9	31504.7	-102.2	3843	540.0	142	2806	-642.2	-229
50,000-75,000	4148	29031.1	28906.7	-124.4	2257	386.4	168	1891	-510.8	-269
75,000+	2440	29388.1	29388.1	.0	1037	314.2	314	1403	-314.2	-224
TOTALS	474763	623502.4	619896.5	-3605.9	252113	19233.6	76	222650	-22839.5	-103

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $13.37.
   (B) PROPOSED ..... $8.89.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-13 ALAMEDA COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	1281	572.8	457.8	-115.0	549	18.2	36	732	-133.2	-190
1,000-2,000	2806	1266.2	1085.4	-180.8	1342	63.6	49	1464	-244.4	-163
2,000-3,000	3477	1591.4	1411.8	-179.6	2013	111.9	56	1464	-291.5	-194
3,000-4,000	2928	1521.8	1378.3	-143.5	1464	87.1	58	1464	-230.6	-154
4,000-5,000	3538	1699.9	1623.8	-76.1	2379	118.6	49	1159	-194.7	-162
5,000-6,000	3172	2068.4	1895.4	-173.0	1647	62.8	39	1525	-235.8	-157
6,000-7,000	4270	3315.2	3020.0	-295.2	1586	62.6	39	2684	-357.8	-133
7,000-8,000	4514	3959.1	3590.8	-368.3	854	31.2	35	3660	-399.5	-108
8,000-9,000	4148	3710.1	3451.3	-258.8	976	32.4	32	3172	-291.2	-91
9,000-10,000	5002	4947.1	4596.2	-350.9	1342	53.9	41	3660	-404.8	-109
10,000-12,500	17690	20813.8	19461.0	-1352.8	4819	241.3	50	12871	-1594.1	-124
12,500-15,000	23180	31007.2	29960.7	-1046.5	9394	462.8	49	13786	-1509.3	-109
15,000-17,500	20496	31037.0	30393.5	-643.5	10004	602.5	60	10492	-1246.0	-119
17,500-20,000	24156	41671.0	41448.0	-223.0	13481	990.8	73	10675	-1213.8	-113
20,000-25,000	36112	72411.4	72422.2	10.8	21106	1866.5	88	15006	-1855.7	-124
25,000-30,000	20313	48650.9	49001.4	350.5	12444	1363.8	110	7869	-1013.3	-128
30,000-40,000	17812	57253.6	57298.2	44.6	10309	1258.5	122	7503	-1213.9	-162
40,000-50,000	5795	27547.4	27345.7	-201.7	2867	414.6	143	2928	-616.3	-213
50,000-75,000	3538	25141.6	24882.5	-259.1	1647	274.7	172	1891	-533.8	-281
75,000+	2379	27445.0	27407.7	-37.3	1037	244.5	245	1342	-281.8	-217
TOTALS	206607	407630.9	402131.7	-5499.2	101260	8362.3	83	105347	-13861.5	-132

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $13.37.
   (B) PROPOSED ..... $8.89.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. 1412T

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-14 ALAMEDA COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	11590	5001.3	3704.3	-1297.0	0	.0	0	11590	-1297.0	-112
1,000-2,000	7564	3594.3	2836.8	-757.5	122	1.2	12	7442	-758.7	-103
2,000-3,000	12078	5479.9	4582.1	-897.8	671	10.9	16	11407	-908.7	-80
3,000-4,000	15189	7717.9	6747.5	-970.4	1769	19.4	11	13420	-989.8	-74
4,000-5,000	11895	6734.2	6016.1	-718.1	1952	40.2	20	9943	-758.3	-77
5,000-6,000	12688	8315.1	7557.3	-757.8	2867	72.3	25	9821	-830.1	-85
6,000-7,000	12993	8610.5	8160.3	-450.2	4270	117.5	27	8723	-567.7	-65
7,000-8,000	12078	8778.3	8452.8	-325.5	4575	118.5	26	7503	-444.0	-59
8,000-9,000	10858	8961.5	8598.3	-363.2	3599	132.4	37	7259	-495.6	-68
9,000-10,000	9577	8147.0	7927.7	-219.3	3965	144.0	36	5612	-363.3	-65
10,000-12,500	25864	25081.9	25100.1	18.2	13542	652.3	48	12322	-634.1	-52
12,500-15,000	20252	23514.8	24021.6	506.8	13481	783.6	58	6771	-276.8	-41
15,000-17,500	14823	20319.7	20938.7	619.0	11102	796.9	72	3721	-177.9	-48
17,500-20,000	10309	16411.6	17076.3	664.7	8723	805.1	93	1586	-140.4	-88
20,000-25,000	10919	20718.9	21462.5	743.6	9333	837.8	90	1586	-94.2	-59
25,000-30,000	3782	9353.1	9687.1	334.0	3294	371.9	113	488	-37.9	-76
30,000-40,000	2318	7485.1	7767.7	282.6	2013	320.5	160	305	-37.9	-126
40,000-50,000	854	4049.4	4147.4	98.0	671	112.2	160	183	-14.2	-71
50,000-75,000	305	1602.2	1665.8	63.6	305	63.6	212	0	.0	0
75,000+	305	3339.7	3458.4	118.7	305	118.7	396	0	.0	0
TOTALS	206241	203216.4	199908.8	-3307.6	86559	5519.0	64	119682	-8826.6	-74

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.27.
   (B) PROPOSED ..... $8.89.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-15 FRESNO COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	6304	985.0	907.9	-77.1	3720	127.5	34	2584	-204.6	-79
1,000-2,000	6152	1218.5	1190.0	-28.5	3440	160.4	47	2712	-188.9	-70
2,000-3,000	6004	1591.2	1560.1	-31.1	3104	174.9	56	2900	-206.0	-71
3,000-4,000	8492	2445.5	2557.4	111.9	5452	264.9	48	3040	-153.0	-51
4,000-5,000	9300	3177.2	3341.9	164.7	6192	330.4	53	3108	-165.7	-53
5,000-6,000	8988	3411.5	3727.7	316.2	6776	420.7	62	2212	-104.5	-48
6,000-7,000	6940	2821.7	3154.2	332.5	5668	383.4	67	1272	-50.9	-39
7,000-8,000	6840	3205.7	3579.9	374.2	6108	450.8	74	732	-76.6	-109
8,000-9,000	7952	4405.3	4787.3	382.0	6296	470.9	75	1656	-88.9	-52
9,000-10,000	7076	4179.8	4640.5	460.7	6072	534.1	88	1004	-73.4	-73
10,000-12,500	13188	9738.6	10736.8	998.2	11516	1063.9	93	1672	-65.7	-39
12,500-15,000	12668	11761.0	12893.0	1132.0	11284	1264.4	112	1384	-132.4	-95
15,000-17,500	10316	11120.3	12397.7	1277.4	9996	1330.3	133	320	-52.9	-176
17,500-20,000	9436	12217.6	13567.6	1350.0	9044	1379.9	153	392	-29.9	-75
20,000-25,000	13856	21486.0	23818.2	2332.2	13152	2370.0	180	704	-37.8	-54
25,000-30,000	6884	14038.4	15137.7	1099.3	6628	1138.8	173	256	-39.5	-132
30,000-40,000	9112	25992.2	27388.2	1396.0	8536	1458.4	172	576	-62.4	-104
40,000-50,000	2312	9087.8	9560.9	473.1	2248	473.5	215	64	-.4	-4
50,000-75,000	1992	12586.6	12952.4	365.8	1608	430.8	269	384	-65.0	-163
75,000+	580	6858.4	7012.5	154.1	452	164.7	329	128	-10.6	-106
TOTALS	154392	162328.3	174911.9	12583.6	127292	14392.7	113	27100	-1809.1	-67

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.99.
   (B) PROPOSED ..... $7.14.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. xv 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-16 FRESNO COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	320	32.4	41.4	9.0	256	9.2	31	64	-.2	-2
1,000-2,000	576	130.6	133.9	3.3	448	20.0	50	128	-16.7	-167
2,000-3,000	1856	416.6	459.7	43.1	1600	87.5	55	256	-44.4	-148
3,000-4,000	2304	468.3	583.2	114.9	2048	133.4	67	256	-18.5	-62
4,000-5,000	2432	719.5	813.2	93.7	2048	147.4	74	384	-53.7	-134
5,000-6,000	3072	931.5	1127.1	195.6	2624	208.1	80	448	-12.5	-31
6,000-7,000	3200	1101.2	1328.1	226.9	2880	238.0	82	320	-11.1	-37
7,000-8,000	2624	1265.0	1389.5	124.5	2304	188.0	82	320	-63.5	-212
8,000-9,000	3328	1737.1	1933.1	196.0	2688	250.0	93	640	-54.0	-90
9,000-10,000	3200	1754.5	2004.4	249.9	2880	287.1	99	320	-37.2	-124
10,000-12,500	6592	4599.9	5168.1	568.2	6144	599.5	98	448	-31.3	-78
12,500-15,000	7296	6386.1	7115.0	728.9	6720	824.7	123	576	-95.8	-160
15,000-17,500	7936	8462.7	9457.3	994.6	7488	1047.0	140	448	-52.4	-131
17,500-20,000	6784	8610.9	9618.1	1007.2	6400	1057.7	165	384	-50.5	-126
20,000-25,000	12224	18957.9	20991.9	2034.0	11520	2081.3	181	704	-47.3	-68
25,000-30,000	6272	12569.9	13564.8	994.9	5888	1040.0	176	384	-45.1	-113
30,000-40,000	7616	21637.0	22837.1	1200.1	7040	1254.1	179	576	-54.0	-90
40,000-50,000	2176	8591.2	9035.2	444.0	2048	449.7	225	128	-5.7	-57
50,000-75,000	1856	11580.9	11949.8	368.9	1472	418.6	279	384	-49.7	-124
75,000+	512	5821.9	5965.1	143.2	512	143.2	286	0	.0	0
TOTALS	82176	115775.1	125516.0	9740.9	75008	10484.5	140	7168	-743.6	-103

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.99.
   (B) PROPOSED ..... $7.14.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

Moore Business Forms, Inc. xv 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-17 FRESNO COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	2652	894.2	690.6	-203.6	68	1.0	10	2584	-204.6	-79
1,000-2,000	2924	971.8	803.1	-168.7	340	2.1	7	2584	-170.8	-66
2,000-3,000	2856	1067.5	920.4	-147.1	340	9.6	32	2516	-156.7	-63
3,000-4,000	4964	1875.1	1778.0	-97.1	2244	36.4	17	2720	-133.5	-49
4,000-5,000	5508	2301.1	2252.8	-48.3	2720	61.1	23	2788	-109.4	-39
5,000-6,000	4828	2300.4	2305.0	4.6	3128	96.8	31	1700	-92.2	-54
6,000-7,000	3196	1599.8	1646.9	47.1	2244	86.6	39	952	-39.5	-40
7,000-8,000	3400	1704.6	1651.7	147.1	2924	155.2	54	476	-8.1	-16
8,000-9,000	4352	2564.3	2713.4	149.1	3400	186.2	55	952	-37.1	-37
9,000-10,000	3536	2288.4	2452.6	164.2	2788	202.7	72	748	-38.5	-55
10,000-12,500	6324	5004.0	5383.2	379.2	5100	403.7	79	1224	-24.5	-20
12,500-15,000	5168	5169.9	5546.5	376.6	4488	402.5	89	680	-25.9	-37
15,000-17,500	2312	2598.7	2863.3	264.6	2312	264.6	115	0	.0	0
17,500-20,000	2652	3668.0	3987.7	319.7	2516	324.0	130	136	-4.3	-43
20,000-25,000	1632	2550.1	2837.8	287.7	1632	287.7	180	0	.0	0
25,000-30,000	612	1479.7	1577.6	97.9	612	97.9	163	0	.0	0
30,000-40,000	1360	3849.3	4055.0	205.7	1360	205.7	147	0	.0	0
40,000-50,000	136	513.0	532.4	19.4	136	19.4	194	0	.0	0
50,000-75,000	204	1391.8	1431.5	39.7	204	39.7	199	0	.0	0
75,000+	0	.0	.0	.0	0	.0	0	0	.0	0
TOTALS	58616	43791.7	45629.5	1837.8	38556	2882.9	75	20060	-1045.1	-52

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.99.
   (B) PROPOSED ..... $7.14.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

Moore Business Forms, Inc. 1412T

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-18 LOS ANGELES COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	108972	24142.9	20206.4	-3936.5	46170	1565.7	34	62802	-5502.2	-88
1,000-2,000	79002	22265.9	19921.2	-2344.7	31428	1511.5	48	47574	-3856.2	-81
2,000-3,000	116262	36640.6	34151.1	-2489.5	42444	2337.6	55	73818	-4827.1	-65
3,000-4,000	136134	51514.8	49278.4	-2236.4	50652	2551.1	50	85482	-4787.5	-56
4,000-5,000	121068	50809.2	50044.5	-764.7	54238	3130.8	53	61830	-3895.5	-63
5,000-6,000	114264	59846.8	58656.5	-1190.3	57996	2579.0	44	56268	-3769.3	-67
6,000-7,000	125334	73933.3	73272.1	-661.2	65880	3124.1	47	59454	-3785.3	-64
7,000-8,000	121932	83117.2	82163.7	-953.5	64962	3181.0	49	56970	-4134.5	-73
8,000-9,000	118530	86803.7	87203.0	399.3	68364	3843.8	56	50166	-3444.5	-69
9,000-10,000	96714	77133.1	77528.0	394.9	58158	3565.9	61	38556	-3171.0	-82
10,000-12,500	273294	258821.2	262428.6	3607.4	182628	11769.1	64	90666	-8161.7	-90
12,500-15,000	252828	292763.5	299194.7	6431.2	178794	13907.2	78	74034	-7476.0	-101
15,000-17,500	203094	278640.9	286051.6	7410.7	151200	13727.6	91	51894	-6316.9	-122
17,500-20,000	181440	294182.0	301826.7	7644.7	135162	13324.6	99	46278	-5679.9	-123
20,000-25,000	250128	487841.7	498439.3	10597.6	180306	20032.8	111	69822	-9435.2	-135
25,000-30,000	144234	358616.5	360992.4	2375.9	93744	10857.6	116	50490	-8481.7	-168
30,000-40,000	127170	418472.0	417890.0	-582.0	76842	9784.5	127	50328	-10366.5	-206
40,000-50,000	42660	200267.4	199052.7	-1214.7	22356	3538.1	158	20304	-4752.8	-234
50,000-75,000	37800	255358.5	254761.3	-597.2	19440	3679.9	190	18360	-4277.1	-232
75,000+	21600	257805.8	257656.1	-149.7	8100	2101.1	259	13500	-2250.8	-167
TOTALS	2672460	3668977.0	3690718.3	21741.3	1593864	130113.0	82	1078596	-108371.7	-100

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $12.88.
   (B) PROPOSED ..... $8.69.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. xx 1412T

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-19 LOS ANGELES COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	7182	3137.6	2570.2	-567.4	3024	98.3	33	4158	-665.7	-159
1,000-2,000	9342	4882.0	4081.9	-800.1	3564	155.1	43	5778	-955.2	-165
2,000-3,000	16632	7171.4	6539.3	-632.1	9450	536.2	56	7182	-1168.3	-162
3,000-4,000	19548	9132.6	8531.9	-600.7	12420	726.5	59	7128	-1327.2	-187
4,000-5,000	23166	11688.2	11138.2	-550.0	14850	849.6	57	8316	-1399.6	-169
5,000-6,000	22734	14627.6	13601.3	-1026.3	12096	533.9	44	10638	-1560.2	-147
6,000-7,000	20628	15964.8	14597.8	-1367.0	7668	325.2	42	12960	-1692.2	-130
7,000-8,000	29214	25548.1	23436.2	-2211.9	8100	384.5	47	21114	-2596.4	-123
8,000-9,000	27000	24983.9	23235.0	-1748.9	7344	339.8	47	19656	-2088.7	-106
9,000-10,000	27216	27436.9	25524.7	-1912.2	8586	412.4	48	18630	-2324.6	-125
10,000-12,500	92070	102123.8	97793.2	-4330.6	38178	2029.5	53	53892	-6360.1	-118
12,500-15,000	118422	150704.8	148470.1	-2234.7	63234	4310.6	68	55188	-6545.3	-119
15,000-17,500	110214	160620.5	160093.3	-527.2	67122	5239.4	78	43092	-5766.6	-134
17,500-20,000	118368	197434.2	199175.6	1741.4	77058	6960.7	90	41310	-5219.3	-126
20,000-25,000	187164	372977.0	376409.3	3432.3	122094	12705.0	104	65070	-9272.7	-142
25,000-30,000	116424	292665.1	291805.4	-859.7	69390	7501.6	108	47034	-8361.3	-178
30,000-40,000	106488	352070.9	349251.7	-2819.2	58860	7161.9	122	47628	-9981.1	-210
40,000-50,000	35370	166648.1	164003.2	-2644.9	16578	2336.7	141	18792	-4981.6	-265
50,000-75,000	32022	217662.6	216049.1	-1613.5	14796	2390.4	162	17226	-4003.9	-233
75,000+	19008	229502.5	228837.4	-665.1	6210	1408.9	227	12798	-2074.0	-162
TOTALS	1138212	2387082.6	2365144.8	-21937.8	620622	56406.2	91	517590	-78344.0	-151

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $12.88.
   (B) PROPOSED ..... $8.69.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-20 LOS ANGELES COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	59076	20273.8	15428.7	-4845.1	216	1.7	9	58860	-4846.8	-82
1,000-2,000	42930	16091.9	13218.3	-2873.6	1350	10.9	8	41580	-2884.5	-69
2,000-3,000	72414	27625.9	24045.6	-3580.3	5832	63.7	11	66582	-3644.0	-55
3,000-4,000	96120	40431.8	37259.8	-3172.0	17820	260.1	15	78300	-3432.1	-44
4,000-5,000	77112	36644.9	34657.5	-1987.4	23436	428.9	18	53676	-2416.3	-45
5,000-6,000	79218	42957.9	41562.5	-1395.4	33480	774.8	23	45738	-2170.2	-47
6,000-7,000	91476	54702.9	53896.2	-806.7	45198	1253.8	28	46278	-2060.5	-45
7,000-8,000	84186	55248.4	55341.8	93.4	48114	1698.7	35	36072	-1605.3	-44
8,000-9,000	82080	58354.3	59211.2	856.9	51354	2175.5	42	30726	-1318.6	-43
9,000-10,000	60966	45842.3	46947.7	1105.4	41202	1915.6	46	19764	-810.2	-41
10,000-12,500	167508	148549.1	154328.4	5779.3	130680	7434.0	57	36828	-1654.7	-45
12,500-15,000	128088	136956.1	144463.4	7507.3	110052	8381.3	76	18036	-874.0	-49
15,000-17,500	88938	114135.4	121158.9	7023.5	79650	7612.1	96	9288	-588.6	-63
17,500-20,000	60858	93765.5	99161.1	5395.6	55242	5818.9	105	5616	-423.3	-76
20,000-25,000	60642	111598.1	117878.3	6280.2	54324	6655.7	123	6318	-375.5	-60
25,000-30,000	26892	64317.2	67092.2	2775.0	23328	3062.7	131	3564	-287.7	-80
30,000-40,000	20412	65747.8	67857.3	2109.5	16902	2463.7	146	3510	-354.2	-101
40,000-50,000	7020	33524.2	34398.6	874.4	5562	1021.0	182	1458	-146.6	-98
50,000-75,000	5346	35795.2	36674.4	879.2	4590	1023.7	223	756	-144.5	-181
75,000+	2754	28117.7	28776.1	658.4	2214	776.7	353	540	-118.3	-237
TOTALS	1314036	1230680.4	1253358.0	22677.6	750546	52833.5	70	563490	-30155.9	-54

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $12.88.
   (B) PROPOSED ..... $8.69.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-21 ORANGE COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	16326	4807.8	3354.1	-1453.7	8275	291.2	35	8051	-1744.9	-215
1,000-2,000	14376	4905.8	3680.1	-1225.7	6691	337.5	50	7685	-1563.2	-203
2,000-3,000	16801	6546.6	5183.0	-1363.6	7399	455.2	62	9402	-1818.8	-193
3,000-4,000	17226	7462.7	6174.4	-1308.3	6232	429.8	69	10994	-1738.1	-158
4,000-5,000	18671	10032.7	8269.6	-1763.1	5593	429.3	77	13078	-2192.4	-167
5,000-6,000	17801	11064.2	9307.5	-1756.7	5014	396.8	79	12787	-2153.5	-168
6,000-7,000	20823	14262.3	12266.4	-1995.9	4735	399.2	85	16088	-2395.1	-149
7,000-8,000	20592	16237.3	13968.4	-2268.9	2799	271.0	97	17793	-2539.9	-143
8,000-9,000	22007	18293.8	16156.1	-2137.7	3443	333.4	98	18564	-2471.1	-133
9,000-10,000	16922	14934.5	13302.6	-1631.9	2505	221.9	89	14417	-1853.8	-129
10,000-12,500	55874	57914.0	52828.9	-5085.1	8950	632.5	70	46924	-5717.6	-122
12,500-15,000	59872	72264.0	67919.6	-4344.4	15535	843.3	54	44337	-5187.7	-117
15,000-17,500	50730	69033.0	66646.2	-2386.8	18665	1075.0	57	32065	-3461.8	-108
17,500-20,000	53412	82583.5	81149.7	-1433.8	24688	1590.5	64	28724	-3024.3	-105
20,000-25,000	80606	147632.3	146119.1	-1513.2	40249	3193.2	79	40357	-4706.4	-116
25,000-30,000	45874	104923.6	103305.7	-1617.9	22318	1839.5	82	23556	-3457.4	-147
30,000-40,000	38807	115922.7	114078.1	-1844.6	19542	1852.2	95	19265	-3696.8	-192
40,000-50,000	13217	57825.4	56690.1	-1135.3	5901	734.6	125	7316	-1869.9	-256
50,000-75,000	8315	51976.3	51645.1	-331.2	4550	657.9	143	3765	-989.1	-260
75,000+	4690	54974.9	54828.2	-146.7	1778	408.3	227	2912	-555.0	-191
TOTALS	592942	923617.4	886872.9	-36744.5	214862	16392.3	76	378080	-53136.8	-141

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $9.47.
   (B) PROPOSED ..... $5.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. SV 14171

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-22 ORANGE COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	1278	581.6	413.4	-168.2	355	13.2	33	923	-181.4	-202
1,000-2,000	1704	1111.3	782.4	-328.9	355	13.2	33	1349	-342.1	-263
2,000-3,000	3337	1969.4	1494.2	-475.2	1207	64.4	54	2130	-539.6	-257
3,000-4,000	3834	1633.2	1429.7	-203.5	2201	122.4	56	1633	-325.9	-204
4,000-5,000	3479	1951.4	1645.6	-305.8	1633	82.7	52	1846	-388.5	-216
5,000-6,000	3905	2441.2	2078.9	-362.3	1704	68.6	40	2201	-430.9	-196
6,000-7,000	4047	2739.8	2344.1	-395.7	1207	33.1	28	2840	-428.8	-153
7,000-8,000	5112	4211.7	3579.6	-632.1	639	24.5	41	4473	-656.6	-146
8,000-9,000	6887	5954.9	5172.5	-782.4	923	42.8	48	5964	-825.2	-138
9,000-10,000	4970	4329.4	3849.8	-479.6	1207	49.8	42	3763	-529.4	-139
10,000-12,500	20306	20982.9	18947.1	-2035.8	3621	145.9	41	16685	-2181.7	-131
12,500-15,000	32944	38769.8	36525.7	-2244.1	11431	478.2	42	21513	-2722.3	-127
15,000-17,500	32802	43381.9	41964.1	-1417.8	14058	725.8	51	18744	-2143.6	-115
17,500-20,000	41748	63890.2	62598.4	-1291.8	20093	1220.4	61	21655	-2512.2	-116
20,000-25,000	68970	124001.3	122868.0	-1133.3	37914	3009.4	79	30956	-4142.7	-134
25,000-30,000	40186	90252.7	88964.3	-1288.4	19880	1683.4	85	20306	-2971.8	-146
30,000-40,000	35855	105266.2	103723.3	-1542.9	17395	1774.4	102	18460	-3317.3	-179
40,000-50,000	12425	54401.0	53224.8	-1176.2	5964	680.0	113	6461	-1856.2	-286
50,000-75,000	7881	49202.9	48724.8	-478.1	4047	552.9	138	3834	-1031.0	-271
75,000+	4260	49506.3	49394.4	-111.9	1633	369.2	231	2627	-481.1	-185
TOTALS	335830	666579.1	649725.1	-16854.0	147467	11154.3	76	188363	-28008.3	-149

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $9.47.
   (B) PROPOSED ..... $5.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. xv 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-23 ORANGE COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	7128	4095.7	2522.0	-1573.7	0	.0	0	7128	-1573.7	-222
1,000-2,000	6336	3577.4	2328.2	-1249.2	0	.0	0	6336	-1249.2	-198
2,000-3,000	7344	4220.0	2930.0	-1290.0	72	.5	5	7272	-1290.5	-177
3,000-4,000	9432	5561.8	4132.2	-1429.6	0	.0	0	9432	-1429.6	-152
4,000-5,000	11304	7701.3	5882.3	-1819.0	72	3.2	32	11232	-1822.2	-163
5,000-6,000	10728	7995.9	6296.8	-1699.1	0	.0	0	10728	-1699.1	-159
6,000-7,000	13752	10890.0	8886.6	-2003.4	504	9.7	19	13248	-2013.1	-153
7,000-8,000	13680	11495.9	9621.6	-1874.3	360	10.4	26	13320	-1884.7	-142
8,000-9,000	13104	11619.0	9991.1	-1627.9	504	11.1	22	12600	-1639.0	-130
9,000-10,000	11016	10232.8	8927.5	-1305.3	504	34.6	69	10512	-1339.9	-128
10,000-12,500	33264	35638.6	32190.1	-3448.5	3096	96.3	31	30168	-3544.8	-117
12,500-15,000	25632	32177.6	29975.5	-2202.1	2808	105.1	38	22824	-2307.2	-101
15,000-17,500	17064	24617.5	23519.4	-1098.1	3672	174.9	47	13392	-1273.0	-95
17,500-20,000	11232	18627.7	18122.3	-505.4	3240	200.3	63	7992	-705.7	-88
20,000-25,000	11376	22932.4	22471.7	-460.7	4176	228.9	55	7200	-689.6	-96
25,000-30,000	5688	14632.0	14321.0	-311.0	1728	132.0	78	3960	-443.0	-111
30,000-40,000	2808	9964.8	9605.9	-358.9	1080	67.2	61	1728	-426.1	-251
40,000-50,000	792	3418.1	3471.2	53.1	576	87.1	145	216	-34.0	-170
50,000-75,000	576	4045.0	4068.3	23.3	432	63.6	159	144	-40.3	-403
75,000+	288	4276.4	4301.4	25.0	216	67.7	339	72	-42.7	-427
TOTALS	212544	247719.9	223565.1	-24154.8	23040	1292.6	56	189504	-25447.4	-134

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $9.47.
   (B) PROPOSED ..... $5.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-24 SAN DIEGO COUNTY — ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	41826	7224.1	6092.3	-1131.8	29188	1043.6	36	12638	-2175.4	-173
1,000-2,000	38610	7533.2	7135.3	-397.9	27814	1419.4	51	10796	-1817.3	-168
2,000-3,000	55194	11471.8	11703.5	231.7	40152	2480.8	62	15042	-2249.1	-150
3,000-4,000	43134	13575.2	12952.8	-622.4	23484	1709.1	73	19650	-2331.5	-118
4,000-5,000	38848	14464.8	13919.6	-545.2	20422	1666.0	82	18426	-2213.2	-120
5,000-6,000	29002	14648.8	13758.6	-890.2	12690	1109.2	87	16312	-1999.4	-123
6,000-7,000	29692	17973.7	16725.3	-1248.4	9578	840.5	88	20114	-2088.9	-104
7,000-8,000	27738	18570.4	17438.3	-1132.1	9120	797.8	88	18618	-1929.9	-104
8,000-9,000	27494	21272.9	19730.7	-1542.2	7204	580.1	81	20290	-2122.3	-105
9,000-10,000	27084	22213.5	21007.7	-1205.8	8220	690.3	84	18864	-1896.1	-100
10,000-12,500	59826	58554.6	56059.0	-2495.6	21416	1479.8	69	38410	-3975.4	-104
12,500-15,000	54964	62887.5	61704.8	-1182.7	25392	1790.0	70	29572	-2972.7	-100
15,000-17,500	46744	62968.6	62575.1	-393.5	26778	2069.0	77	19966	-2462.5	-123
17,500-20,000	37440	56960.1	57567.8	587.7	23634	2231.7	95	13806	-1644.0	-119
20,000-25,000	51892	94683.8	95554.4	870.6	32518	3494.2	108	19374	-2623.6	-135
25,000-30,000	25538	59101.6	59057.7	-43.9	15668	1796.2	114	9870	-1840.1	-186
30,000-40,000	20866	66033.0	65550.1	-482.9	11794	1497.0	127	9072	-1979.9	-218
40,000-50,000	5756	26631.0	26408.4	-222.6	2910	395.9	137	2846	-618.5	-221
50,000-75,000	5420	37244.0	37268.9	24.9	2976	574.5	192	2444	-549.6	-229
75,000+	2710	32247.7	32282.8	35.1	1148	328.3	298	1562	-293.2	-183
TOTALS	669778	706280.3	694493.1	-11787.2	352106	27995.4	80	317672	-39782.6	-125

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.12.
   (B) PROPOSED ..... $6.02.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. IV 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-25 SAN DIEGO COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	1632	697.2	525.1	-172.1	612	18.2	30	1020	-190.3	-190
1,000-2,000	2244	988.1	788.4	-199.7	884	38.1	42	1360	-237.8	-170
2,000-3,000	5100	2081.9	1810.9	-271.0	3060	171.9	55	2040	-442.9	-221
3,000-4,000	5712	1845.6	1844.0	-1.6	4080	248.6	61	1632	-250.2	-156
4,000-5,000	5848	2659.3	2465.8	-193.5	3128	188.3	61	2720	-381.8	-141
5,000-6,000	5440	2893.0	2703.3	-189.7	2992	142.1	47	2448	-331.8	-138
6,000-7,000	6460	3981.5	3706.1	-275.4	2516	113.5	45	3944	-388.9	-100
7,000-8,000	7344	4957.3	4599.7	-357.6	2584	108.4	42	4760	-466.0	-97
8,000-9,000	8024	6186.5	5746.8	-439.7	2516	111.5	45	5508	-551.2	-100
9,000-10,000	9792	8250.3	7707.2	-543.1	3468	163.9	47	6324	-707.0	-112
10,000-12,500	25704	24974.0	23707.4	-1266.6	10540	525.6	50	15164	-1792.2	-118
12,500-15,000	33184	36860.9	36262.3	-598.6	18224	1108.2	61	14960	-1706.8	-114
15,000-17,500	34204	44626.3	44545.0	-81.3	22032	1625.6	74	12172	-1706.9	-140
17,500-20,000	29784	43958.4	44697.0	738.6	20740	1928.3	93	9044	-1189.7	-132
20,000-25,000	43180	76840.3	77788.4	948.1	28764	3128.0	109	14416	-2179.9	-151
25,000-30,000	22304	50635.2	50690.5	55.3	14280	1567.7	110	8024	-1512.4	-189
30,000-40,000	18292	56847.2	56326.2	-521.0	10064	1267.1	125	8228	-1788.1	-218
40,000-50,000	4964	22754.2	22420.5	-333.7	2380	351.6	147	2584	-685.3	-264
50,000-75,000	4556	30956.7	30832.4	-124.3	2448	423.4	176	2108	-547.7	-261
75,000+	2584	29936.2	29888.8	-47.4	1020	254.7	255	1564	-302.1	-189
TOTALS	276352	452930.1	449055.8	-3874.3	156332	13484.7	86	120020	-17359.0	-145

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX,
   STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.12.
   (B) PROPOSED ..... $6.02.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

Moore Business Forms, Inc. xv 14127

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-26 SAN DIEGO COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	11550	5961.2	3971.3	-1989.9	0	.0	0	11550	-1989.9	-172
1,000-2,000	9570	5341.6	3775.1	-1566.5	66	.1	1	9504	-1566.6	-165
2,000-3,000	13200	6987.7	5224.6	-1763.1	198	4.2	21	13002	-1767.3	-136
3,000-4,000	18414	10101.7	8032.2	-2069.5	396	4.7	12	18018	-2074.2	-115
4,000-5,000	16500	10112.6	8294.1	-1818.5	726	17.9	26	15774	-1836.4	-116
5,000-6,000	14256	10057.6	8433.7	-1623.9	528	14.3	29	13728	-1638.2	-120
6,000-7,000	17160	12529.3	10863.0	-1666.3	990	17.2	17	16170	-1683.5	-104
7,000-8,000	15378	12042.2	10650.5	-1391.7	1452	41.0	27	13926	-1432.7	-103
8,000-9,000	16566	13960.2	12479.9	-1480.3	1716	52.0	31	14850	-1532.3	-103
9,000-10,000	13992	12415.8	11316.1	-1099.7	1452	47.1	31	12540	-1146.8	-92
10,000-12,500	30228	31453.0	29581.6	-1871.4	7458	312.0	42	22770	-2183.4	-96
12,500-15,000	19866	24590.8	23627.9	-962.9	6138	334.1	55	13728	-1297.0	-95
15,000-17,500	11550	17361.0	16777.6	-583.4	3960	231.5	58	7590	-814.9	-107
17,500-20,000	7392	12647.4	12434.8	-212.6	2970	228.0	76	4422	-440.6	-100
20,000-25,000	8382	17288.5	17120.9	-167.6	3696	311.9	84	4686	-479.5	-102
25,000-30,000	2904	7510.4	7386.6	-123.8	990	112.2	112	1914	-236.0	-124
30,000-40,000	2310	8692.7	8539.4	-153.3	990	83.2	83	1320	-236.5	-182
40,000-50,000	792	4130.3	4128.3	-2.0	462	35.3	71	330	-37.3	-124
50,000-75,000	528	4042.0	4070.3	28.3	396	62.6	157	132	-34.3	-343
75,000+	264	3370.2	3442.0	71.8	264	71.8	239	0	.0	0
TOTALS	230802	230596.2	210149.9	-20446.3	34848	1981.1	57	195954	-22427.4	-114

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $10.12.
   (B) PROPOSED ..... $6.02.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

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STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-27 SAN JOAQUIN COUNTY — ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	6454	738.4	738.1	-.3	4082	136.9	33	2372	-137.2	-57
1,000-2,000	4522	834.7	847.6	12.9	2744	125.0	46	1778	-112.1	-62
2,000-3,000	4580	1058.5	1094.6	36.1	2480	118.1	47	2100	-82.0	-39
3,000-4,000	7392	1744.3	1984.6	240.3	5614	286.2	51	1778	-45.9	-26
4,000-5,000	6882	2059.6	2270.5	210.9	5104	274.4	54	1778	-63.5	-35
5,000-6,000	3204	1224.9	1334.8	109.9	2220	157.7	72	984	-47.8	-48
6,000-7,000	5348	2270.9	2499.0	228.1	3842	278.6	73	1506	-50.5	-34
7,000-8,000	3656	1957.9	2072.8	114.9	2606	196.2	75	1050	-81.3	-74
8,000-9,000	3664	2072.3	2238.7	166.4	3140	200.6	65	524	-34.2	-68
9,000-10,000	4694	2778.9	3101.3	322.4	4110	337.8	82	584	-15.4	-26
10,000-12,500	9766	7019.3	7769.8	750.5	8726	802.6	92	1040	-52.1	-52
12,500-15,000	10564	9461.0	10531.5	1070.5	9854	1163.9	118	710	-93.4	-133
15,000-17,500	9550	10383.8	11566.7	1182.9	9166	1191.5	130	384	-8.6	-22
17,500-20,000	8750	11012.2	12349.5	1337.3	8558	1344.2	156	192	-6.9	-35
20,000-25,000	10736	16492.1	18343.9	1851.8	10412	1866.8	180	324	-15.0	-50
25,000-30,000	6486	12819.1	13831.7	1012.6	5780	1107.0	191	706	-94.4	-135
30,000-40,000	3846	10838.1	11463.8	625.7	3462	679.4	194	384	-53.7	-134
40,000-50,000	2118	8364.5	8808.5	444.0	1990	451.0	226	128	-7.0	-70
50,000-75,000	1284	6621.2	7046.4	425.2	1220	428.3	357	64	-3.1	-51
75,000+	578	5698.1	5967.3	269.2	514	270.8	542	64	-1.6	-16
TOTALS	114074	115449.8	125861.1	10411.3	95624	11417.0	119	18450	-1005.7	-54

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT $11.09
   (B) PROPOSED ..... $7.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

Moore Business Forms, Inc. 14121

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-28 SAN JOAQUIN COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	448	88.3	87.8	-.5	320	10.2	34	128	-10.7	-107
1,000-2,000	1024	143.6	175.1	31.5	896	42.3	47	128	-10.8	-108
2,000-3,000	1280	320.1	342.1	22.0	896	46.5	52	384	-24.5	-61
3,000-4,000	2112	382.2	504.5	122.3	1984	135.8	68	128	-13.5	-135
4,000-5,000	1536	347.4	446.5	99.1	1472	100.0	67	64	-.9	-9
5,000-6,000	960	317.5	367.8	50.3	768	62.1	78	192	-11.8	-59
6,000-7,000	2048	834.4	945.5	111.1	1728	123.0	72	320	-11.9	-40
7,000-8,000	1280	535.9	631.4	95.5	1088	104.8	95	192	-9.3	-47
8,000-9,000	1024	533.8	595.2	61.4	896	64.6	72	128	-3.2	-32
9,000-10,000	1856	1091.0	1214.1	123.1	1536	132.3	88	320	-9.2	-31
10,000-12,500	4288	2955.0	3298.3	343.3	3776	377.7	99	512	-34.4	-69
12,500-15,000	6208	5436.0	6091.8	655.8	5696	739.9	130	512	-84.1	-168
15,000-17,500	6976	7391.3	8295.8	904.5	6528	908.1	140	448	-3.6	-9
17,500-20,000	7232	9015.4	10134.8	1119.4	6976	1136.7	162	256	-17.3	-58
20,000-25,000	9152	13788.5	15428.0	1639.5	8960	1655.5	184	192	-16.0	-80
25,000-30,000	5760	11403.4	12292.1	888.7	5184	986.5	190	576	-97.8	-163
30,000-40,000	3648	10274.1	10869.9	595.8	3392	648.1	191	256	-52.3	-174
40,000-50,000	1920	7619.2	8010.9	391.7	1792	403.8	224	128	-12.1	-121
50,000-75,000	1152	5958.6	6319.7	361.1	1088	376.8	343	64	-15.7	-157
75,000+	512	4829.7	5049.0	219.3	512	219.3	439	0	.0	0
TOTALS	60416	83265.4	91100.3	7834.9	55488	8274.0	149	4928	-439.1	-90

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.09.
   (B) PROPOSED ..... $7.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-29 SAN JOAQUIN COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	2310	585.3	459.7	-125.6	66	.3	3	2244	-125.9	-57
1,000-2,000	1914	617.3	519.8	-97.5	264	4.1	14	1650	-101.6	-60
2,000-3,000	2310	679.1	628.8	-50.3	594	10.1	17	1716	-60.4	-36
3,000-4,000	3894	1240.3	1251.2	10.9	2244	44.0	20	1650	-33.1	-19
4,000-5,000	4026	1551.2	1546.3	-4.9	2376	57.3	24	1650	-62.2	-37
5,000-6,000	1584	794.5	786.6	-7.9	792	29.1	36	792	-37.0	-46
6,000-7,000	2310	1237.6	1241.5	3.9	1188	41.6	35	1122	-37.7	-34
7,000-8,000	1980	1293.1	1263.4	-29.7	1122	43.7	40	858	-73.4	-82
8,000-9,000	2508	1483.0	1573.2	90.2	2112	117.8	56	396	-27.6	-69
9,000-10,000	2508	1535.4	1688.1	152.7	2244	159.7	73	264	-7.0	-23
10,000-12,500	5082	3832.5	4179.7	347.2	4554	364.4	79	528	-17.2	-34
12,500-15,000	4092	3836.0	4198.7	362.7	3894	364.9	94	198	-2.2	-11
15,000-17,500	2442	2836.1	3092.1	256.0	2442	256.0	107	0	.0	0
17,500-20,000	1452	1953.2	2139.3	186.1	1452	186.1	124	0	.0	0
20,000-25,000	1584	2750.6	2944.4	193.8	1452	202.5	135	132	-8.7	-87
25,000-30,000	726	1440.0	1554.1	114.1	660	116.7	167	66	-2.6	-26
30,000-40,000	198	555.8	588.7	32.9	198	32.9	165	0	.0	0
40,000-50,000	198	777.1	815.8	38.7	198	38.7	194	0	.0	0
50,000-75,000	66	280.3	302.0	21.7	66	21.7	217	0	.0	0
75,000+	66	674.6	719.2	44.6	66	44.6	446	0	.0	0
TOTALS	41250	29953.0	31492.6	1539.6	27984	2136.2	76	13266	-596.6	-45

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.09.
   (B) PROPOSED ..... $7.25.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES

TABLE C-30 SANTA CLARA COUNTY -- ALL TAXPAYERS.

FAMILY INCOME	NUMBER OF TAXPAYERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	15033	3130.4	2436.2	-694.2	9564	328.0	34	5469	-1022.2	-186
1,000-2,000	14105	3314.8	2838.1	-476.7	8837	435.4	49	5268	-912.1	-172
2,000-3,000	13888	4568.0	3901.6	-666.4	7439	458.5	62	6449	-1124.9	-176
3,000-4,000	15333	7227.1	5941.9	-1285.2	4863	312.1	64	10470	-1597.3	-152
4,000-5,000	12036	5567.9	4939.0	-628.9	4931	390.0	80	7105	-1018.9	-144
5,000-6,000	13084	7904.9	6851.8	-1053.1	4135	319.3	78	8949	-1372.4	-154
6,000-7,000	13158	9556.0	8199.3	-1356.7	2891	184.3	64	10267	-1541.0	-150
7,000-8,000	12561	9041.7	8180.3	-861.4	2897	256.6	88	9664	-1118.0	-115
8,000-9,000	14446	11277.0	10311.8	-965.2	3751	384.6	101	10695	-1349.8	-126
9,000-10,000	15322	13722.6	12420.9	-1301.7	3229	267.4	84	12093	-1569.1	-130
10,000-12,500	37265	38903.0	35890.2	-3012.8	7426	538.5	73	29839	-3551.3	-119
12,500-15,000	43117	53480.5	50762.8	-2717.7	12009	1061.8	88	31108	-3779.5	-122
15,000-17,500	37976	54076.2	51853.8	-2222.4	11780	768.6	65	26196	-2991.0	-114
17,500-20,000	38648	63281.5	61454.4	-1827.1	15928	924.7	58	22720	-2751.8	-121
20,000-25,000	54374	104593.1	102536.9	-2056.2	23679	1679.5	71	30695	-3735.7	-122
25,000-30,000	36285	87087.1	84622.0	-2465.1	15378	1148.8	75	20907	-3613.9	-173
30,000-40,000	30527	98345.3	95011.1	-3334.2	11332	1094.3	97	19195	-4428.5	-231
40,000-50,000	9109	41726.1	40334.3	-1391.8	3645	352.9	98	5464	-1744.7	-317
50,000-75,000	7420	48238.7	47473.0	-765.7	3128	446.2	144	4292	-1211.9	-282
75,000+	3059	37756.5	37694.8	-61.7	1433	361.1	258	1626	-422.8	-264
TOTALS	436746	702798.4	673654.2	-29144.2	158275	11712.6	74	278471	-40856.8	-147

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.27.
   (B) PROPOSED ..... $6.45.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8%.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
OWNER OCCUPIED HOUSEHOLDS

TABLE C-31 SANTA CLARA COUNTY -- ALL HOMEOWNERS.

FAMILY INCOME	NUMBER OF HOMEOWNERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	975	488.4	346.5	-141.9	390	11.6	29	585	-153.5	-256
1,000-2,000	1235	624.5	476.3	-148.2	520	20.8	42	715	-169.0	-241
2,000-3,000	2470	1167.6	947.3	-220.3	1300	69.6	54	1170	-289.9	-242
3,000-4,000	2925	1634.4	1324.8	-309.6	1560	79.8	50	1365	-389.4	-278
4,000-5,000	2730	1713.8	1416.9	-296.9	1235	60.0	50	1495	-356.9	-238
5,000-6,000	3250	2342.8	1927.1	-415.7	1495	61.9	41	1755	-477.6	-265
6,000-7,000	2730	2329.1	1900.3	-428.8	780	31.6	40	1950	-460.4	-230
7,000-8,000	2925	2230.8	1965.1	-265.7	455	18.9	38	2470	-284.6	-114
8,000-9,000	4810	4446.7	3829.2	-617.5	780	30.9	39	4030	-648.4	-162
9,000-10,000	3640	3834.9	3248.1	-586.8	455	9.6	19	3185	-596.4	-186
10,000-12,500	14495	16432.3	14610.1	-1822.2	2015	77.5	39	12480	-1899.7	-152
12,500-15,000	20215	26645.8	24360.5	-2285.3	4550	216.7	47	15665	-2502.0	-159
15,000-17,500	24050	34534.4	32605.9	-1928.5	6955	352.0	50	17095	-2280.5	-133
17,500-20,000	27560	44384.8	42944.2	-1440.6	11700	668.3	57	15860	-2108.9	-133
20,000-25,000	43550	83918.8	81672.9	-2245.9	17615	1248.1	71	25935	-3494.0	-135
25,000-30,000	31005	74270.9	71734.2	-2536.7	11700	946.4	81	19305	-3483.1	-180
30,000-40,000	27755	88972.8	85682.9	-3289.9	9880	939.2	95	17875	-4229.1	-236
40,000-50,000	8515	38718.8	37408.6	-1310.2	3250	343.2	104	5265	-1653.4	-312
50,000-75,000	6630	43208.0	42414.7	-793.3	2535	385.4	154	4095	-1178.7	-287
75,000+	2925	34077.9	33900.5	-177.4	1300	287.9	221	1625	-465.3	-291
TOTALS	234390	505977.5	484716.1	-21261.4	80470	5859.4	73	153920	-27120.8	-176

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.27.
   (B) PROPOSED ..... $6.45.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

STATE AND LOCAL TAX IMPACT ESTIMATES
DISTRIBUTION OF CURRENT AND PROPOSED TAXES
RENTER OCCUPIED HOUSEHOLDS

TABLE C-32 SANTA CLARA COUNTY -- ALL RENTERS.

FAMILY INCOME	NUMBER OF RENTERS	CURRENT TAXES (000)	PROPOSED TAXES (000)	TAX CHANGE (000)	NUMBER WITH INCREASE	TAX INCREASE (000)	AVERAGE TAX INCREASE	NUMBER WITH DECREASE	TAX DECREASE (000)	AVERAGE TAX DECREASE
$1-$1,000	4884	2464.1	1602.0	-862.1	0	.0	0	4884	-862.1	-176
1,000-2,000	4488	2349.2	1595.8	-753.4	0	.0	0	4488	-753.4	-167
2,000-3,000	5346	3008.0	2173.9	-834.1	132	1.9	19	5214	-836.0	-161
3,000-4,000	9306	5379.1	4143.7	-1235.4	396	4.4	11	8910	-1239.8	-139
4,000-5,000	5676	3533.7	2840.2	-693.5	66	.9	9	5610	-694.4	-124
5,000-6,000	7392	5196.8	4280.5	-916.3	198	2.1	11	7194	-918.4	-128
6,000-7,000	9306	6921.4	5882.7	-1038.7	924	22.1	25	8382	-1060.8	-126
7,000-8,000	7986	6357.0	5547.6	-809.4	792	29.5	37	7194	-838.9	-117
8,000-9,000	7392	5991.3	5336.9	-654.4	792	34.2	43	6600	-688.6	-104
9,000-10,000	10296	9274.7	8365.2	-909.5	1518	54.3	36	8778	-963.8	-110
10,000-12,500	20856	21274.8	19823.7	-1451.1	3432	143.4	42	17424	-1594.5	-92
12,500-15,000	19866	24539.8	23512.3	-1027.5	4488	253.7	56	15378	-1281.2	-83
15,000-17,500	13068	18610.3	18129.5	-480.8	4422	220.5	50	8646	-701.3	-82
17,500-20,000	10626	17811.9	17545.0	-266.9	4026	175.8	44	6600	-442.7	-67
20,000-25,000	10560	20546.9	20513.3	-33.6	5280	355.5	67	5280	-389.1	-73
25,000-30,000	5280	13067.0	12999.4	-67.6	2508	169.6	68	2772	-237.2	-85
30,000-40,000	2772	9360.9	9306.5	-54.4	1452	121.7	81	1320	-176.1	-135
40,000-50,000	594	2831.7	2827.3	-4.4	330	28.7	96	264	-33.1	-110
50,000-75,000	660	4056.3	4087.1	30.8	528	53.1	106	132	-22.3	-223
75,000+	198	2894.3	2943.7	49.4	132	50.6	506	66	-1.2	-12
TOTALS	156552	185469.2	173456.3	-12012.9	31416	1722.0	55	125136	-13734.9	-110

1. CURRENT AND PROPOSED TAXES ARE SUM OF NET PROPERTY TAX, STATE INCOME TAX, AND STATE AND LOCAL SALES TAXES.
2. PROPERTY TAX RATE:
   (A) CURRENT ..... $11.27.
   (B) PROPOSED ..... $6.45.
3. INCOME TAX SURTAX:
   (A) CURRENT ..... NONE.
   (B) PROPOSED ..... 0 %.
4. SALES TAX RATE:
   (A) CURRENT ..... 6 %.
   (B) PROPOSED ..... 9.8 %.

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